Supreme Court, U.S.
FILED

SEP 4 2003

OFFICE OF THE CLERK

No. 02-1389

In the Supreme Court of the United States

UNITED STATES OF AMERICA, PETITIONER

v.

ABEL COSMO GALLETTI AND SARAH GALLETTI; AND
FRANCESCO BRIGUGLIO AND ANGELA BRIGUGLIO

ON WRIT OF CERTIORARI
TO THE UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT

JOINT APPENDIX

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PETITION FOR WRIT OF CERTIORARI FILED: MAR. 20, 2003
CERTIORARI GRANTED: JUNE 23, 2003

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UNITED STATES BANKRUPTCY COURT FOR
THE CENTRAL DISTRICT OF CALIFORNIA

No. 99-48587

IN RE ABEL COSMO GALLETTI AND SARAH GALLETTI,
DEBTORS

DOCKET ENTRIES

DATE	DOCKET NUMBER	PROCEEDINGS
10/20/1999	1	Voluntary petition under chapter 13 [EOD 10/21/1999] [RSI]
10/20/1999	2	Statement of related cases [EOD 10/21/1999] [RSI]
10/20/1999	3	Notice of available chapters [EOD 10/21/1999] [RSI]
10/20/1999	4	Summary of schedules [EOD 10/21/1999] [RSI]
10/20/1999	5	Schedule A filed [EOD 10/21/1999] [RSI]
10/20/1999	6	Schedule B filed [EOD 10/21/1999] [RSI]
10/20/1999	7	Schedule C filed [EOD 10/21/1999] [RSI]
10/20/1999	8	Schedule D filed [EOD 10/21/1999] [RSI]
10/20/1999	9	Schedule E filed [EOD 10/21/1999] [RSI]

DATE	DOCKET NUMBER	PROCEEDINGS
10/20/1999	10	Schedule F filed [EOD 10/21/1999] [RSI]
10/20/1999	11	Schedule G filed [EOD 10/21/1999] [RSI]
10/20/1999	12	Schedule H filed [EOD 10/21/1999] [RSI]
10/20/1999	13	Schedule I filed [EOD 10/21/1999] [RSI]
10/20/1999	14	Schedule J filed [EOD 10/21/1999] [RSI]
10/20/1999	15	Declaration concerning debtor's schedules [EOD 10/21/1999] [RSI]
10/20/1999	16	Statement of financial affairs [EOD 10/21/1999] [RSI]
10/20/1999	17	Verification of creditor matrix [EOD 10/21/1999] [RSI]
10/20/1999	18	Matrix (mailing list) [EOD 10/21/1999] [RSI]
10/20/1999	19	Signature(s) page 2 of petition form B1 for attorney [EOD 10/21/1999] [RSI]
10/20/1999	20	Attorney's state bar number on page 1 of petition form [EOD 10/21/1999] [RSI]

DATE	DOCKET NUMBER	PROCEEDINGS
10/20/1999	21	Disclosure of attorney fees [EOD 10/21/1999] [RSI]
10/20/1999	22	ORDER to comply with bankruptcy rule 1007 and notice of intent CH13 Plan-Motn Avoid Lien [EOD 10/21/1999] [RSI]
10/20/1999	23	Certificate of mailing (3 copies) RE: Item #22 [EOD 10/21/1999] [RSI]
10/22/1999	24	Notice of 341a meeting (requested from BNC) hearing on 12/03/1999 at 11:30 a.m. at 221 N. Figueroa St., Ste. 102, Los Angeles, CA 90012 [EOD 10/22/1999] [LBI]
10/22/1999	24A	Notice of confirmation hearing hearing on 01/10/2000 at 09:00 a.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 RE: Item #24 [EOD 10/22/1999] [LBI]
10/27/1999	25	Certificate of mailing (21 copies) RE: Item #24 [EOD 10/28/1999] [BNC]
11/10/1999	26	Chapter 13 plan with Proof of Service RE: Item #22 [EOD 11/12/1999] [GLW]

DATE	DOCKET NUMBER	PROCEEDINGS
		to relieve debtors of requirement of paragraph 23 B of amended General Order No. 1 (Appendix 1 of the Local Bankruptcy Rules of Practice and Procedure for the Central District of California) to make post-petition payments to Merchant's Bank of California, Finova Financial Institution, and Gregory S. Abrams, collateral pool trustee; memorandum of points and authorities; declaration of David R. Haberbush (562) 435-3456 hearing on 01/10/2000 at 09:30 a.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 [Disposed] [EOD 11/19/1999] [CYK]
11/24/1999	28	Errata re time of hearing for motion to relieve debtors of requirement of paragraph 23 B of amended general order no. 1 (appendix I of the Local Bankruptcy Rules of Practice and Procedure for the Central District of California) to

DATE	DOCKET NUMBER	PROCEEDINGS
		make post-petition payments to Merchant's Bank of California, Finova Financial Institution, and Gregory S. Abrams, Collateral Pool Trustee; with proof of service; filed by David R. Haberbush, attorney for debtor RE: Item #27 [EOD 12/02/1999] [LRL]
12/08/1999	29	Amendment to schedule(s) with proof of service RE: Item #4 [EOD 12/09/1999] [CAC]
12/08/1999	29A	Schedule G filed RE: Item #11 [EOD 12/09/1999] [CAC]
12/08/1999	29B	Schedule I filed RE: Item #13 [EOD 12/09/1999] [CAC]
12/08/1999	29C	Schedule J filed RE: Item #14 [EOD 12/09/1999] [CAC]
12/10/1999	30	Request for judicial notice in support of Notice of Motion & Motion to value the Secured Interests, pursuant to 11 USC 506(a) & Federal Bankruptcy rule of procedure 3012, of: (a) Gregory S. Abrams collateral Pool

DATE	DOCKET NUMBER	PROCEEDINGS
		trustee; (b) Merchants Bank of California; (c) State of California, Board of Equalization; (d) Trust Company Bank; (e) American First Federal, Inc.; (f) State of California, Employment Development Department; (g) Sysco Food Services of Los Angeles, Inc.; (h) Los Angeles County Tax Collector; and (i) Great Five Oceans, Inc.; Hearing date: 01-10-2000 at 9 a.m. [EOD 12/13/1999] [JK]
12/10/1999	31	Motion to value the secured interests, Pursuant to 11 USC 506(a) & federal bankruptcy rule of procedure 3012 of: (a) Gregory S. Abrams collateral pool trustee; (b) Merchants Bank of California; (c) State of California, Board of Equ[a]lization; (d) Trust Company Bank; (e) American First Federal, Inc.; (f) State of California, Employment Development Department; (g) Sysco Food

DATE	DOCKET NUMBER	PROCEEDINGS
		Services of Los Angeles, Inc. (h) Los Angeles County Tax Collector; and (i) Great Five Oceans, Inc. hearing on 01/10/2000 at 09:00 a.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 [Disposed] RE: Item #30 [EOD 12/13/1999] [JK]
12/10/1999	31A	Notice of motion/application RE: Item #31 [EOD 12/13/1999] [JK]
12/10/1999	31B	Memorandum of points and authorities RE: Item #31 [EOD 12/13/1999][JK]
12/10/1999	31C	Declaration of Abel C. Galletti Glenn M. Mitchell RE: Item #31 [EOD 12/13/1999] [JK]
12/28/1999	32	Response of County of Los Angeles to debtor's motion to value the secured interests. Filed by Elizabeth M. Cortez, Principal Deputy County Counsel. With proof of service. RE: Item #31 [EOD 12/29/1999] [ES]

DATE	DOCKET NUMBER	PROCEEDINGS
01/03/2000	33	Amendment/Amended/First amended notice of Errata re time of hearing for motion to relieve debtors of requirement of paragraph 23 B of Amended General Order No. 1 (Appendix I of the Local Bankruptcy Rules of Practice and Procedure for the Central District of California) to make post-petition payments to merchant's Bank of California, Finova Financial Institution, and Gregory S. Abrams, collateral pool Trustee, filed by David R. Haberbush, Attorney for Debtors. With proof of service. [EOD 01/04/2000] [RMA]
01/12/2000	34	Hearing held on 1/10/00 Re: Confirmation of chapter 13 plan; CONTINUED TO 3/20/00 @ 9:00 A.M. RE: Item #24A [EOD 01/12/2000] [CR3]

DATE	DOCKET NUMBER	PROCEEDINGS
01/12/2000	35	Hearing held on 1/10/00 Re: Motion to relieve debtors of requirement of paragraph 23 B of amended General order No. 1: GRANTED RE: Item #27 [EOD 01/12/2000] [CR3]
01/12/2000	36	Hearing held on 1/10/00 Re: Motion to value the secured interests; GRANTED RE: Item #31 [EOD 01/12/2000] [CR3]
01/25/2000	37	ORDER and notice of dismissal for failure to file schedules, statements, or plan with 180-day restriction (req. from BNC) "Chapter 13 Plan not timely filed - Due Date 11/4/99" RE: Item #22 [EOD 01/25/2000] [CAC]
01/28/2000	38	Certificate of mailing (21 copies) RE: Item #37 [EOD 01/31/2000] [BNC]
02/07/2000	39	Ex parte application/motion for order vacating dismissal of Chapter 13 bankruptcy case; memorandum of points and authorities; declaration of David R. Haberbush. Filed

DATE	DOCKET NUMBER	PROCEEDINGS
		by David R. Haberbush, attorney for debtors. [Disposed] RE: Item #37 [EOD 02/08/2000] [ES]
02/07/2000	39A	ORDER granting/approving ex parte motion for order vacating dismissal of case. IT IS FURTHER ORDERED that the continued hearing concerning confirmation of the Debtors' Chapter 13 Plan be and the same remains on calendar for March 20, 2000 at 9:00 am. IT IS FURTHER ORDERED that Debtors shall give all creditors, Chapter 13 Trustee, and all interested parties notice of this order and a separate notice that the continued hearing regarding confirmation of the Debtor's proposed Chapter 13 Plan remains on calendar as ordered hereby. With notice of entry. [EOD 02/08/2000] [ES] (DISPOSED) RE: Item #39 RE: Item #42 [EOD 07/20/2000] [LS2]

DATE	DOCKET NUMBER	PROCEEDINGS
02/08/2000	40	Notice and order vacating dismissal (& 180-day restriction) (requested from BNC) RE: Item #39A [EOD 02/08/2000] [ES]
02/11/2000	41	Certificate of mailing (21 copies) RE: Item #40 [EOD 02/14/2000] [BNC]
02/11/2000	42	Motion and notice to all creditors and other interested parties of court order; (1) Vacating order of dismissal of chapter 13 bankruptcy case; and (2) Re-setting hearing regarding confirmation of proposed chapter 13 plan, Filed by: David R. Haberbush, Esquire (562) 435-3456 hearing on 03/20/2000 at 09:00 a.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 [Disposed] [EOD 02/16/2000] [CYK]
02/18/2000	43	Objection to claim and notice of motion/objection to claim No. 2, Filed by: Sysco Food Services; memorandum of points and authorities; dec-

DATE	DOCKET NUMBER	PROCEEDINGS
		laration of David R. Haberbush, Esquire (562) 435-3456 hearing on 03/20/2000 at 09:00 a.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 [EOD 02/22/2000] [CYK]
02/25/2000	44	Objection to claim and notice of motion objection to claim No.1 Filed by L. A. County Tax Collector; memorandum of points and authorities; declaration of David B. Haberbush; declaration of Abel C. Galletti, Filed by: David R. Haberbush, Esquire (562) 435-3456 hearing on 03/20/2000 at 09:00 a.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012[EOD 02/28/2000][CYK]
03/01/2000	45	Chapter 13 plan (First Amended), with proof of service RE: Item #26 [EOD 03/02/2000] [CCM]
03/06/2000	46	ORDER granting/approving motion for order relieving debtors of requirement of

DATE	DOCKET NUMBER	PROCEEDINGS
		paragraph 23(B) of amended general order No. 1 (Appendix I of the Local Bankruptcy Rules of Practice and Procedure for the Central District of California) to make post-petition payments to Merchant's Bank of California, Finova Financial Institution, and Gregory S. Abrams, Collateral Pool Trustee. With notice of entry. RE: Item #27 [EOD 03/07/2000] [ES]
03/06/2000	47	ORDER re: Motion (1) valuing secured interests, pursuant to 11 U.S.C. 506(a) and Federal Bankruptcy Rule of Procedure 3012 of: (a) Gregory S. Abrams, Collateral Pool Trustee; (b) Merchant's Bank of California; (c) State of California, Board of Equalization; (d) Trust Company Bank; (e) American First Federal, Inc.; (f) State of California, Employment Development Department; (g) Sysco Food Services of Los Angeles, Inc.; (h) Los

DATE	DOCKET NUMBER	PROCEEDINGS
		Angeles County Tax Collector; and (i) Great Five Oceans, Inc. SEE ORDER FOR TERMS. With notice of entry. RE: Item #31 [EOD 03/07/2000] [ES]
03/10/2000	48	Withdrawal re: Claim by County of Los Angeles. Amount: $4,117.38. Re: Parcel Number7561-027-022 for property address 2411 Daladier Drive, Rancho Palos Verdes. Filed by Elizabeth M. Cortez, attorney for County of Los Angeles. With proof of service. [EOD 03/13/2000] [ES]
03/22/2000	49	Hearing held on 3/20/00 Re: Confirmation of chapter 13 plan-CONTINUED TO 5/15/00 @10:00 A.M. RE: Item #34 [EOD 03/22/2000] [CR3]
03/22/2000	50	Hearing held on 3/20/00 Re: Objection to claim; GRANTED RE: Item #43 [EOD 03/22/2000] [CR3]

DATE	DOCKET NUMBER	PROCEEDINGS
03/22/2000	51	Hearing held on 3/20/00 Re: Motion vacating order of dismissal of chapter 13; VACATED; ORDER VACATING DISM, E. 2/8/00 RE: Item #42 [EOD 03/22/2000] [CR3]
04/03/2000	52	Objection to claim and notice of motion/objection to claim, filed by California State Board, David Haberbush, Esquire (562) 435-3456 hearing on 05/15/2000 at 11:00 a.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 [EOD 04/04/2000] [CYK]
04/17/2000	53	Objection to claim and notice of motion/objection to claim of United States of America, Department of Treasury, Internal Revenue Service; memorandum of points and authorities; declaration of David R. Haberbush, Filed by: David R. Haberbush, Esquire (562) 435-3456 hearing on 05/15/2000 at 10:00

DATE	DOCKET NUMBER	PROCEEDINGS
		a.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 [Disposed] [EOD 04/18/2000] [CYK]
05/04/2000	54	Objection of Trustee to plan confirmation and declaration in support. Filed by Edwina E. Dowell. RE: Item #45 [EOD 05/05/2000] [ES]
05/05/2000	55	ORDER disallowing claim(s) of Sysco Food Services. GRANTED. With notice of entry. [EOD 05/08/2000] [ES]
05/09/2000	56	Objection to confirmation of Chapter 13 Plan. Filed by Jennifer Witherell Crastz, attorney for Sysco Food Services of Los Angeles, Inc. With proof of service. RE: Item #45 [EOD 05/10/2000] [ES]
05/09/2000	57	Reply of Debtor to Trustee's objection to plan confirmation. Filed by David R. Haberbush, attorney for Debtors. With proof of service. RE: Item #54 [EOD 05/10/2000] [ES]

DATE	DOCKET NUMBER	PROCEEDINGS
05/11/2000	58	Reply to Sysco's objection to plan confirmation. Filed by David R. Haberbush, attorney for Debtors. With proof of service. RE: Item #56 [EOD 05/11/2000] [ES]
05/12/2000	59	Response of the United States of America to debtors' notice of motion/objection and motion/objection to claim of United States of America, Department of the Treasury, Internal Revenue Service. Filed by Daniel M. Whitley, special assistant U.S. attorney. With proof of service. RE: Item #53 [EOD 05/15/2000] [ES]
05/16/2000	60	Hearing held on 5/15/00 Re: Confirmation of Chapter 13 Plan-CONTINUED TO 6/19/00 @11:00 A.M. (IF DEBTOR GETS PAYMENT TO TRUSTEE BY 1:30 P.M. TODAY) RE: Item #49 [EOD 05/16/2000] [CR3]

DATE	DOCKET NUMBER	PROCEEDINGS
05/16/2000	61	Hearing held on 5/15/00 Re: Objection to claim; CONTINUED TO 6/19/00 @ 11:00 A.M. RE: Item #53 [EOD 05/16/2000] [CR3]
05/17/2000	62	Hearing held on 5/15/00 Re: Objection to Claim (Board of Equ[a]lization); GRANTED [EOD 05/17/2000] [CR3]
05/25/2000	63	ORDER disallowing claim(s) filed by California State Board of Equalization. GRANTED. With notice of entry. [EOD 05/26/2000] [ES]
06/05/2000	64	Declaration of Diane Campbell re proof of service by U.S. mail of: notice of motion/objection and motion/ objection to claim of United States of America, Department of the Treasury, Internal Revenue Service. RE: Item #53 [EOD 06/08/2000] [ES]
06/21/2000	65	Hearing held on 6/19/00 Re: Confirmation of Chapter 13 plan;CONTINUED TO 7/31/00 @11:00 A.M. RE: Item #60 [EOD 06/21/2000] [CR3]

DATE	DOCKET NUMBER	PROCEEDINGS
06/21/2000	66	Hearing held on 6/19/00 Re: Objection to claim; GRANTED AS TO STATE BOARD OF EQUALIZATION; U.S. TREASURY AND I.R.S. CONTINUED TO 7/31/00 @11:00 RE: Item #61 [EOD 06/21/2000][CR3]
06/21/2000	67	Hearing held on 6/19/00 Re: Amended motion for order authorizing modification to first amended chapter 13 plan; CONTINUED TO 7/31/00 @11:00 A.M. [EOD 06/21/2000] [CR3]
06/28/2000	68	Scheduling order re briefing and hearing on Debtors' motion/objection to claim of the United States of America, Department of the Treasury, Internal Revenue Service. The hearing on the Debtors' objection to the claim is continued to JULY 31, 2000 AT 11:00 AM. The Debtors shall have through and including July 3, 3000 to serve their points and authorities in support of the

DATE	DOCKET NUMBER	PROCEEDINGS
		motion. The Unites States of America shall have through and including July 17, 2000 to file and serve any points and authorities in response. With notice of entry. [EOD 06/29/2000] [ES]
07/03/2000	69	Supplemental memorandum of points and authorities in support of motion/objection to claim of United States of America, Department of the Treasury, Internal Revenue Service. Filed by Robert C. Hastie, attorney for Debtors. With proof of service. RE: Item #53 [EOD 07/05/2000] [ES]
07/12/2000	70	Chapter 13 plan and motion to avoid liens (SECOND AMENDED); With proof of service RE: Item #26 [EOD 07/13/2000] [DEO]
07/17/2000	71	Original signature page of Debtors and Debtors' Attorney in support of Second Amended Chapter 13 Plan and Motion to avoid liens, filed by David R. Haberbush,

DATE	DOCKET NUMBER	PROCEEDINGS
		Attorney for Debtors, Abel C. [Galletti] and Sarah Galletti. With proof of service. RE: Item #70 [EOD 07/18/2000] [RMA]
07/21/2000	72	Supplemental memorandum of points and authorities of United States in support of opposition to motion/objection to claim of United States of America, Department of Treasury, Internal Revenue Service. Filed by Ron S. Chun, Special Assistant U.S. Attorney. With proof of service. RE: Item #53 [EOD 07/24/2000] [ES]
07/28/2000	73	Reply to United States' supplemental memorandum of points and authorities in opposition to objection to claim of Internal Revenue Service. Filed by Robert C. Hastie, attorney for Debtors. With proof of service. RE: Item #72 [EOD 07/31/2000] [ES]

DATE	DOCKET NUMBER	PROCEEDINGS
08/01/2000	74	Hearing held on 7/31/00 Re: Confirmation of chapter 13 plan; CONTINUED TO 9/18/00 @11:00 A.M. RE: Item #65 [EOD 08/01/2000] [CR3]
08/01/2000	75	Hearing held on 7/31/00 Re: Objection to claim (1) The United States of America Department of Treasury; Internal Revenue Service; TAKEN UNDER RE: Item #66 [EOD 08/01/2000] [CR3]
09/11/2000	76	Memorandum of decision/The objection to the claim of the United States of America, Department of the Treasury, Internal Revenue Service is sustained. The Court will prepare an order consistent with this memorandum of decision. With certificate of service. RE: Item #53 [EOD 09/11/2000] [ES]

DATE	DOCKET NUMBER	PROCEEDINGS
09/11/2000	77	ORDER granting/approving/ sustaining the Debtors' objection to claim of United States of America, Department of the Treasury, Internal Revenue Service. With certificate of service. RE: Item #53 [EOD 09/11/2000] [ES]
09/18/2000	78	Notice of appeal of the United States of America of Order Sustaining Debtors' Objection to Claim of United States of America, Department of Treasury, Internal Revenue Service. Filed by Ron S. Chun, Special Assistant U.S. Attorney. Fees charged to government, reference no. LA-000825. With proof of service on 9/18/2000. [Disposed] RE: Item # [EOD 09/19/2000] [ES]
09/18/2000	79	Statement of election to transfer appeal to United States District Court and objection of the United States of America to hearing

DATE	DOCKET NUMBER	PROCEEDINGS
		and disposition by the Bankruptcy Appellate Panel of the Ninth Circuit. Filed by Ron S. Chun. RE: Item #78 [EOD 09/19/2000] [ES]
09/19/2000	80	Hearing held on 9/18/00 Re: Confirmation of Chapter 13 Plan; CONFIRMED RE: Item #74 [EOD 09/19/2000] [CR3]
09/20/2000	81	Notice of referral of appeal to U.S. District Court with certificate of mailing. RE: Item #78 [EOD 09/20/2000] [ES]
10/02/2000	82	ORDER on motion to avoid lien and order confirming chapter 13 plan/Plan confirmed on September 18, 2000 with 20 months to pay. RE: Item #26 [EOD 10/02/2000] [ES]
10/02/2000	83	Statement of issues on appeal by appellant filed by Gregory A Roth, Assistant United States Attorney (District Court Case No. EDCV-00-0753-VAP). RE: Item #78 [EOD 10/03/2000] [RMA]

DATE	DOCKET NUMBER	PROCEEDINGS
10/02/2000	84	Designation of record on appeal by appellant filed by Gregory A Roth, Assistant United States Attorney (District Court Case No. EDCV-00-0753-VAP) RE: Item #78 [EOD 10/03/2000] [RMA]
10/02/2000	85	Notice of transcripts for hearing on 5-15-00 and 7-31-00; filed by Gregory A Roth, Assistant United States Attorney. (District Court Case No. EDCV-00-0753-VAP) RE: Item #78 [EOD 10/03/2000] [RMA]
10/02/2000	86	Substitution of attorney and change of address for lead counsel for the United States with respect to its appeal. The lead counsel is now Gregory A. Roth, Esq., U.S. Attorney's Office, Tax Division, Room 7211, Federal Building, 300 North Los Angeles, Street, Los Angeles, CA 90012-3308. (213) 894-2576. (District Court Case

DATE	DOCKET NUMBER	PROCEEDINGS
		No. EDCV-00-0753-VAP). RE: Item #78 [EOD 10/04/2000] [ES]
10/12/2000	87	Statement of issues on appeal by appellant (AMENDMENT), filed by Gregory A. Roth, Assistant United States Attorney. EDCV-00-0753-VAP; with proof of service. RE: Item #78 [EOD 10/13/2000] [RMA]
10/26/2000	88	Certificate of readiness of record on appeal/District Court Case No. EDCV 00-0753 VAP. RE: Item #78 [EOD 10/26/2000] [ES]
11/13/2000	89	Notice of intent to pay claims filed by Chapter 13 Trustee; with proof of service [EOD 11/14/2000] [APR]
12/21/2000	90	Withdrawal re: of proof of claim of American First Federal, Inc., amount of $273,738.52, filed by Hydee J Mulichak, Attorney for American First Federal, Inc., with proof of service [EOD 12/28/2000] [RMA]

DATE	DOCKET NUMBER	PROCEEDINGS
12/27/2000	91	Request for special notice filed by Gregory A Roth of US Attorney's Office Tax Division; with proof of service. [EOD 12/28/2000] [RF]
01/11/2001	92	ORDER allowing and disallowing claim(s) by Stipulation to clarify discharge of secured claims, priority claims and general unscured claims of the United States of America, Department of Treasury, Internal Revenue Service - ALLOWED: IRS Secured claim for $395,006.37, Priority claim for $160.36 and General Unsecured claim for #13.16; With Notice of Entry (Please see Original Order for details) RE: Item #53 [EOD 01/12/2001] [MG]
02/08/2001	93	Stipulation and ORDER thereon re Amended stipulation between the debtor and the United States of America to clarify discharge of secured claims, priority claims, and general unsecured claims

DATE	DOCKET NUMBER	PROCEEDINGS
		of the United States of America, Department of Treasury, Internal Revenue Service; with Notice of Entry [EOD 02/08/2001] [CR3]
02/27/2001	94	Notice of infeasibility of the chapter 13 plan because the plan will not pay out at its present plan payment [EOD 03/01/2001] with proof of service RE: Item #26 [EOD 03/02/2001] [CR3]
03/06/2001	95	Response by Debtor to Trustee's Notice of infeasibility of the Chapter 13 plan, etc.; Declaration of David R. Haberbush; with proof of service RE: Item #94 [EOD 03/07/2001] [CR3]
03/15/2001	96	Errata (notice of) re debtors' response to trustee's notice of infeasibility of the chapter 13 plan, etc. Filed by David R. Haberbush. With proof of service. RE: Item #95 [EOD 03/16/2001][ES]

DATE	DOCKET NUMBER	PROCEEDINGS
03/28/2001	97	BAP/USDC appeal judgment - The appeal is AFFIRMED. USDC CASE NO. EDCV 00-0753-VAP. RE: Item #78 [EOD 03/28/2001] [ES]
03/30/2001	98	Notice of intent to file report of trustee and certification that the estate has been fully administered with proof of service [EOD 04/03/2001] [CR3]
04/26/2001	99	ORDER allowing and disallowing claim(s) (STIPULATION) Allowing claim of the State of California Employment Development Department; with Notice of Entry [EOD 04/27/2001] [CR3]
05/01/2001	100	Declaration Re non receipt of objections to trustee's final report and account and request for dishcharge of debtor; filed by Edwina Dowell, Trustee RE: Item #98 [EOD 05/03/2001] [CR3]

DATE	DOCKET NUMBER	PROCEEDINGS
05/03/2001	101	ORDER discharging debtor after completion of chapter 13 plan - cases filed after 11/5/90 (requested from BNC) RE: Item #100 [EOD 05/03/2001] [CR3]
05/06/2001	102	Certificate of mailing (21 copies) RE: Item #101 [EOD 05/08/2001] [BNC]
06/07/2001	103	ORDER allowing and disallowing claim(s) by stipulation to amend order allowing claim of the State of California Employment Development Department; with notice of entry [EOD 06/07/2001] [LRL]
10/24/2001	104	ORDER discharging chapter 13 panel trustee and exonerate bond liability [EOD 10/24/2001] [CR3]
10/24/2001	104A	Final report of trustee in asset case (Chapter 13) - CASE CONCLUDED [EOD 10/24/2001] [CR3]
12/14/2001	105	ORDER closing case DISMISSED. [EOD 12/14/2001] [ES]

DATE	DOCKET NUMBER	PROCEEDINGS
04/30/2002	106	Memorandum of points and authorities in support of motion for order to show cause re civil contempt for violations of discharge injunction. Filed by David Haberbush, Attorney for Debtors. with proof of service; [EOD 05/01/2002] [WAW]
04/30/2002	107	Declaration of David Haberbush in support of motion for order to show cause re civil contempt for violations of discharge injunction; with proof of service; RE: Item #106 [EOD 05/01/2002] [WAW]
04/30/2002	108	Declaration of Abel C. Galletti in support of motion for order to show cause re; civil contempt for violations of discharge injunction; with proof of service; RE: Item #106 [EOD 05/01/2002] [WAW]

DATE	DOCKET NUMBER	PROCEEDINGS
04/30/2002	109	Request for judicial notice in support of motion for order to show cause re; civil contempt for violations of discharge injunction; Filed by David Haberbush, Attorney for Debtors. with proof of service; RE: Item #106 [EOD 05/01/2002] [WAW]
04/30/2002	110	Motion to reopen case chapter 13 bankruptcy case; memorandum of points and authorities; declaration of Abel C. Galletti; declaration of David R. Haberbush; with proof of service; filed by David R. Haberbush, attorney for debtors hearing on 05/29/2002 at 10:00 a.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 [EOD 05/01/2002] [LRL]
04/30/2002	111	Request for judicial notice in support of motion to reopen chapter 13 bankruptcy case; with proof of service RE: Item #110 [EOD 05/01/2002] [LRL]

DATE	DOCKET NUMBER	PROCEEDINGS
05/02/2002	112	ORDER to show cause re: contempt for violations of court orders disallowing claims and granting debtors' discharge with notice of entry hearing on 05/29/2002 at 10:00 a.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 [Rescheduled] RE: Item #106 [EOD 05/02/2002] [LRL]
05/03/2002	113	Notice of hearing of motion to reopen chapter 13 bankruptcy case. Filed by David Haberbush, Attorney for Debtors. With proof of service; hearing on 05/29/2002 at 10:00 a.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 RE: Item #110 [EOD 05/06/2002] [WAW]
05/06/2002	114	Motion to reopen case with proof of service; filed by David R. Haberbush, attorney for debtor hearing on 05/29/2002 at 10:00 a.m. at

DATE	DOCKET NUMBER	PROCEEDINGS
		255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 [Disposed] RE: Item #110 [EOD 05/07/2002] [LRL]
05/08/2002	115	Declaration of Diane Campbell re: proof of service by mail of: Order to show cause re: contempt for violations of court orders disallowing claims and granting debtor's discharge. RE: Item #112 [EOD 05/09/2002] [WAW]
05/24/2002	116	Notice of rescheduled hearing with certificate of service re: motion to reopen chapter 13 bankruptcy case and order to show cause re: contempt for violations of court orders disallowing claims and granting debtors' discharge hearing on 06/17/2002 at 1:30 p.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 RE: Item #112 [EOD 05/24/2002] [LRL]

DATE	DOCKET NUMBER	PROCEEDINGS
06/13/2002	117	Withdrawal of motion for order to show cause re civil contempt for violations of discharge injunction. Filed by David R. Haberbush. With proof of service. [EOD 06/14/2002] [ES]
06/13/2002	118	Withdrawal of motion to reopen chapter 13 bankruptcy case. Filed by David R. Haberbush. With proof of service. RE: Item #114 [EOD 06/14/2002] [ES]
06/26/2002	119	Hearing held on 6/17/02 Re Motion to re-open case; VACATED; MOTION WITHDRAWN 6/13/02 RE: Item #110 [EOD 06/26/2002] [CR3]
06/26/2002	120	Hearing held on 6/17/02 Re Order to show cause re Contempt; VACATED; WITHDRAWN 6/13/02 RE: Item #112 [EOD 06/26/2002] [CR3]

UNITED STATES BANKRUPTCY COURT FOR
THE CENTRAL DISTRICT OF CALIFORNIA

No. 00-13574

IN RE FRANCESCO BRIGUGLIO AND
ANGELA BRIGUGLIO, DEBTORS

DOCKET ENTRIES

DATE	DOCKET NUMBER	PROCEEDINGS
02/04/2000	1	Voluntary petition under chapter 13 [EOD 02/07/2000] [BSI]
02/04/2000	2	Statement of related cases [EOD 02/07/2000] [BSI]
02/04/2000	3	Notice of available chapters [EOD 02/07/2000] [BSI]
02/04/2000	4	Summary of schedules [EOD 02/07/2000] [BSI]
02/04/2000	5	Schedule A filed [EOD 02/07/2000] [BSI]
02/04/2000	6	Schedule B filed [EOD 02/07/2000][BSI]
02/04/2000	7	Schedule C filed [EOD 02/07/2000] [BSI]
02/04/2000	8	Schedule D filed [EOD 02/07/2000] [BSI]
02/04/2000	9	Schedule E filed [EOD 02/07/2000] [BSI]

DATE	DOCKET NUMBER	PROCEEDINGS
02/04/2000	10	Schedule F filed [EOD 02/07/2000] [BSI]
02/04/2000	11	Schedule G filed [EOD 02/07/2000] [BSI]
02/04/2000	12	Schedule H filed [EOD 02/07/2000][BSI]
02/04/2000	13	Schedule I filed [EOD 02/07/2000] [BSI]
02/04/2000	14	Schedule J filed [EOD 02/07/2000] [BSI]
02/04/2000	15	Declaration concerning debtor's schedules [EOD 02/07/2000] [BSI]
02/04/2000	16	Statement of financial affairs [EOD 02/07/2000] [BSI]
02/04/2000	17	Verification of creditor matrix [EOD 02/07/2000] [BSI]
02/04/2000	18	Matrix (mailing list) [EOD 02/07/2000] [BSI]
02/04/2000	19	Signature(s) page 2 of petition form B1 for attorney [EOD 02/07/2000] [BSI]
02/04/2000	20	Attorney's state bar number on page 1 of petition form [EOD 02/07/2000] [BSI]
02/04/2000	21	Disclosure of attorney fees [EOD 02/07/2000] [BSI]

DATE	DOCKET NUMBER	PROCEEDINGS
02/04/2000	22	ORDER to comply with bankruptcy rule 1007 and notice of intent CH13 Plan-Motn Avoid Lien AMENDED [EOD 02/07/2000] [BSI]
02/04/2000	23	Certificate of mailing (3 copies) RE: Item #22 [EOD 02/07/2000] [BSI]
02/08/2000	24	Notice of 341a meeting (requested from BNC) hearing on 03/08/2000 at 10:30 a.m. at 221 N. Figueroa St., Ste. 102, Los Angeles, CA 90012 [EOD 02/08/2000] [LBI]
02/08/2000	24A	Notice of confirmation hearing hearing on 05/15/2000 at 10:00 a.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 RE: Item #24 [EOD 02/08/2000] [LBI]
02/11/2000	25	Certificate of mailing [EOD 02/14/2000] [BNC] with proof of service (15 copies) RE: Item #24 [EOD 03/16/2001] [CAC]

DATE	DOCKET NUMBER	PROCEEDINGS
02/18/2000	26	Request for judicial notice (by Debtor) in support of Chapter 13 plan and motion to avoid liens. Filed by David R. Haberbush. [EOD 02/22/2000] [ES]
02/18/2000	27	Debtor's notice of section 341(a) meeting and hearing on confirmation of chapter 13 plan with copy of chapter 13 plan with proof of service [EOD 02/23/2000] [KSC]
02/18/2000	27A	Chapter 13 plan RE: Item #27 [EOD 02/23/2000] [KSC]
02/18/2000	28	Chapter 13 plan and motion to avoid liens RE: Item #22 [EOD 02/23/2000] [EW2]
04/24/2000	29	Motion and notice of motion to (1) Value the secured interest, pursuant to 11 U.S.C. 506(a0 and Federal Bankruptcy Rule of Procedure 3012, of: (a) American First Federal, Inc., (b) Sysco Food Services of Los Angeles, Inc., and (c) State of California Franchis[e] Tax Board and (2) To avoid liens pursuant to 11 U.S.C.

DATE	DOCKET NUMBER	PROCEEDINGS
		522(f) memorandum of points and authorities; declaration of Francesco Briguglio hearing on 05/15/2000 at 10:00 a.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 [Disposed] [EOD 04/25/2000] [CYK]
04/24/2000	30	Request for judicial notice RE: Item #29 [EOD 04/25/2000] [CYK]
04/24/2000	31	Amendment to schedule(s) "C", with proof of service RE: Item #7 [EOD 04/25/2000] [OD]
05/01/2000	32	Opposition (LIMITED) to Debtors' motion to (1) Value Secured interests and (2) Avoid Liens, filed by Jennifer Witherell Crastz, Stephen E. Jenkins Attorney for Sysco Food Services of Los Angeles, Inc. With proof of service. RE: Item #29 [EOD 05/02/2000] [RMA]
05/01/2000	33	Request for judicial notice in support of limited opposition to Debtors' motion to (1) Value secured interests and

DATE	DOCKET NUMBER	PROCEEDINGS
		(2) Avoid liens, filed by Jennifer Witherell Crastz, with proof of service. [EOD 05/02/2000] [RMA]
05/04/2000	34	Objection/Trustee's objection to Plan Confirmation and declaration in support, filed by Edwina E. Dowell, Trustee Chapter 13 Standing Trustee. With proof of service. RE: Item #24A [EOD 05/05/2000] [RMA]
05/04/2000	35	Objection to claim and notice of motion/objection objection to claim of United States of America Department of Treasury, Internal Revenue Service, memorandum of points and authorities; declaration of David R. Haberbush, Esquire (562) 435-3456 hearing on 06/19/2000 at 11:00 a.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 [Disposed] [EOD 05/05/2000] [CYK]

DATE	DOCKET NUMBER	PROCEEDINGS
05/09/2000	36	Reply of Debtors to limited opposition to Debtor's motion to (1) value secured interests; and (2) avoid liens. Filed by David R. Haberbush, attorney for Debtors. With proof of service. RE: Item #32 [EOD 05/10/2000][ES]
05/09/2000	37	Objection to Debtors' motion to confirm Chapter 13 Plan. Filed by Jennifer Witherell Crastz, attorney for Sysco Food Services of Los Angeles, Inc. With proof of service. RE: Item #28 [EOD 05/10/2000] [ES]
05/09/2000	38	Request for judicial notice in support of objection to confirmation of Chapter 13 Plan. Filed by Jennifer Witherell Crastz. HEARING: MAY 15, 2000 AT 10:00 AM. RE: Item #37 [EOD 05/10/2000] [ES]
05/09/2000	39	Reply of Debtor to Trustee's objection to plan confirmation. Filed by David R. Haberbush, attorney for Debtors. RE: Item #34 [EOD 05/10/2000] [ES]

DATE	DOCKET NUMBER	PROCEEDINGS
05/11/2000	40	Reply To Sysco's objection to Plan confirmation, filed by David R. Haberbush, Attorney for Debtors. With proof of service. RE: Item #37 [EOD 05/12/2000] [RMA]
05/16/2000	41	Hearing held on 5/15/00 Re: Confirmation of Chapter 13 Plan-CONTINUED TO 6/19/00 @11:00 A.M. RE: Item #24A [EOD 05/16/2000] [CR3]
05/16/2000	42	Hearing held on 5/15/00 Re: Motion and Notice of Motion; GRANTED RE: Item #29 [EOD 05/16/2000] [CR3]
06/01/2000	43	ORDER granting/approving motion to: (1) Value secured interests pursuant to 11 U.S.C. 506(a) and Federal Bankruptcy Rule of Procedure 3012, of: (a) American First Federal, Inc.; (b) Sysco Food Services of Los Angeles, Inc.; and (c) State of California Franchise Tax Board, and (2) To avoid liens pursuant to 11 U.S.C.522(f). See Order for terms. With notice of entry. RE: Item #29 [EOD 06/02/2000] [ES]

DATE	DOCKET NUMBER	PROCEEDINGS
06/05/2000	44	Declaration of Diane Compbell re proof of service by U. S. Mail of: Notice of Motion/ Objection and Motion/ Objection to claim of United States of America, Department of the Treasury, Internal Revenue Service. [EOD 06/08/2000] [RMA]
06/13/2000	45	Opposition/United States' opposition to Motion/ Objection to claim of United States of America, Department of Treasury, Internal Revenue Service, filed by Ron S. Chun, Special Assistant United States Attorney. Attorney for United States of America. With certificate of service by mail. RE: Item #35 [EOD 06/14/2000] [RMA]
06/21/2000	46	Hearing held on 6/19/00 Re: Confirmation of Chapter 13 plan; CONTINUED TO 7/31/00 @11:00 A.M. RE: Item #41 [EOD 06/21/2000] [CR3]

DATE	DOCKET NUMBER	PROCEEDINGS
06/21/2000	47	Hearing held on 6/19/00 Re: Objection to claim; CONTINUED TO 7/31/00 @11:00 A.M. RE: Item #35 [EOD 06/21/2000] [CR3]
06/28/2000	48	ORDER re: Scheduling Order re briefing and hearing on Debtors' motion/objection to claim of The United States of America Department of The Treasury, Internal Revenue Service. Hearing continued to July 31, 2000 at 11:00 a.m. See order for further details. With Notice of Entry. RE: Item #35 [EOD 06/29/2000] [RMA]
07/03/2000	49	Memorandum of points and authorities (SUPPLEMENTAL) in support of motion/ objection to claim of United States of America, Department of the Treasury, Internal Revenue Service, filed by David R. Haberbush, Robert C. Hastie, Attorneys for Debtors. With proof of service. [EOD 07/05/2000] [RMA]

DATE	DOCKET NUMBER	PROCEEDINGS
07/12/2000	50	Chapter 13 plan and motion to avoid liens; With proof of service (FIRST AMENDED) RE: Item #28 [EOD 07/13/2000] [DEO]
07/17/2000	51	Original signature page of Debtors and Debtors' attorney in support of First Amended Chapter 13 Plan and Motion to avoid liens, filed by David R. Haberbush, Attorneys for Debtors, Francesco Briguglio and Angela Briguglio. With proof of service. RE: Item #50 [EOD 07/18/2000] [RMA]
07/21/2000	52	Supplemental memorandum of points and authorities in support to opposition to Motion/Objection to claim of United States of America, Department of Treasury, Internal Revenue Service, filed by Ron S. Chun, Special Assistant United States Attorney. With proof of service. RE: Item #49 [EOD 07/24/2000] [RMA]

DATE	DOCKET NUMBER	PROCEEDINGS
07/28/2000	53	Reply to United States' supplemental memorandum of points and authorities in opposition to objection to claim of Internal Revenue Service, filed by Robert C Hastie, Attorney for Debtors and Plaintiffs. With proof of service. RE: Item #52 [EOD 07/31/2000] [RMA]
08/01/2000	54	Hearing held on 7/31/00 Re: Confirmation of chapter 13 plan; CONTINUED TO 9/18/00 @11:00 RE: Item #46 [EOD 08/01/2000] [CR3]
08/01/2000	55	Hearing held on 7/31/00 Re: Objection to claim; TAKEN UNDER SUBMISSION RE: Item #47 [EOD 08/01/2000] [CR3]
08/07/2000	56	Motion /objection and notice of motion/objection to claim Filed by, California State Board of Equalization; memorandum of points and authorities; declaration of David R. Haberbush, Filed by: David R. Haberbush hearing on 09/18/2000 at 11:00 a.m. at 255

DATE	DOCKET NUMBER	PROCEEDINGS
		E. Temple St., Courtroom 1568, Los Angeles, CA 90012 [Disposed] [EOD 08/08/2000] [CYK]
08/10/2000	57	Stipulation and ORDER thereon voiding lien of Sysco Food Services of Los Angeles, Inc.; With notice of entry [EOD 08/11/2000] [DEO]
08/31/2000	58	Stipulation and ORDER thereon voiding lien of First American Federal, Inc. With Notice of Entry. [EOD 09/01/2000] [RMA]
09/11/2000	59	Memorandum of decision re: Objection to claim of United States of America, Department of the Treasury, Internal Revenue Service. The claim objection is sustained in part. The Court will prepare an order consistent with this memorandum of decision. With certificate of service. RE: Item #35 [EOD 09/12/2000] [ES]

DATE	DOCKET NUMBER	PROCEEDINGS
09/11/2000	60	ORDER granting/approving in part. IT IS ORDERED that the Debtors' objection to claim of United States of America, Department of the Treasury, Internal Revenue Service is SUSTAINED in the amount of $403,428.22 and OVERRULED in the amount of $23,974.52. With certificate of service. RE: Item #35 [EOD 09/12/2000] [ES]
09/19/2000	61	Hearing held on 9/18/00 Re: Confirmation of Chapter 13 Plan; CONTINUED TO 11/13/00 @11:00 A.M. RE: Item #54 [EOD 09/19/2000] [CR3]
09/19/2000	62	Hearing held on 9/18/00 Re: Objection to claim; GRANTED RE: Item #56 [EOD 09/19/2000] [CR3]
09/18/2000	63	Notice of appeal filed by Ron S Chun Special Assitant United States Attorney for the Appelant United States of America. Fees charged to government, Reference #LA-000824. [Disposed] RE: Item #60 [EOD 09/19/2000] [RMA]

DATE	DOCKET NUMBER	PROCEEDINGS
09/18/2000	64	Statement of election to transfer appeal to District Court. Filed by Ron S Chun, Special Assis[t]ant United States Attorney for the Appellant. RE: Item #63 [EOD 09/19/2000] [RMA]
09/20/2000	65	Notice of referral of appeal to U.S. District Court with certificate of mailing RE: Item #63 [EOD 09/20/2000] [RMA]
10/02/2000	66	Statement of issues on appeal by appellant filed by Gregory A Roth, Assistant United States Attorney. (District Court Case No. CV-00-10345-CM) RE: Item #63 [EOD 10/03/2000] [RMA]
10/02/2000	67	Designation of record on appeal by appellant filed by Gregory A Roth, Assistant United States Attorney. (District Court Case No. CV-00-10345-CM) RE: Item #63 [EOD 10/03/2000] [RMA]
10/02/2000	68	Notice of transcripts for hearings on 6-19-00 and 7-31-00; filed by Gregory A Roth (District Court Case No. CV-00-10345-CM) RE: Item #63 [EOD 10/03/2000] [RMA]

DATE	DOCKET NUMBER	PROCEEDINGS
09/26/2000	69	Document: Notice regarding appeal from bankrupcty court, filed by Estrella L Tamayo from U. S. District Court. (CV-00-10345-CM) RE: Item #63 [EOD 10/04/2000] [RMA]
10/02/2000	70	Substitution of attorney and change of address for Lead Counsel for appeal CV-00-10345-CM: Gregory A Roth, Esq., U. S. Attorney's Office, Tax Division Room 7211, Federal Building 300 North Los Angeles Street Los Angeles, CA 90012-3308, Telephone (213) 894-2576 and Facsimile (213) 894-0115, filed by Gregory A Roth, Assistant United States Attorney; With proof of service. RE: Item #63 [EOD 10/04/2000] [RMA]
10/06/2000	71	ORDER disallowing claim(s) filed by California State Board of Equalization. With Notice of Entry. RE: Item #56 [EOD 10/10/2000] [RMA]

DATE	DOCKET NUMBER	PROCEEDINGS
10/12/2000	72	Statement of issues on appeal by appellant (AMENDMENT), filed by Gregory A Roth, Assistant United States Attorney. CV-00-10345-CM; with proof of service. RE: Item #63 [EOD 10/13/2000] [RMA]
10/26/2000	73	Certificate of readiness of record on appeal (CV-00-10345-CM), with certificate of mailing. RE: Item #63 [EOD 10/26/2000] [RMA]
11/01/2000	74	ORDER re: Transfer of appeal at USCD; Previous Case # CV00-10345CM, New Case # EDCV 00-842 VAP. And RE: Item #63 [EOD 11/01/2000] [RMA]
11/01/2000	75	Notice re Intra-District transfer by Clerk of Court. EDCV 00-842 VAP. R E: Item #74 [EOD 11/01/2000] [RMA]
11/14/2000	76	Hearing held on 11/13/00 Re Confirmation Hearing re Chapter 13 Plan; CONTINUED TO 1/22/01 @11:00 A.M. RE: Item #61 [EOD 11/14/2000] [CR3]

DATE	DOCKET NUMBER	PROCEEDINGS
11/13/2000	77	Notice re: Bankruptcy record complete, briefing schedule and notice of entry, filed by L Adams, Deputy Clerk, U. S. Distric Court - ED CV 00-842 VAP RE: Item #65 [EOD 11/17/2000] [RMA]
12/11/2000	78	Amendment to schedule(s) with proof of service RE: Item #4 [EOD 12/12/2000] [EW2]
12/11/2000	78A	Schedule C filed RE: Item #7 [EOD 12/12/2000] [EW2]
12/27/2000	79	Request for special notice filed by Gregory A. Roth, attorney for the United States of America, the Department of the Treasury, the Internal Revenue Services, and creditor/party-in-interest United States of America, Dept of the Treasury, Internal Revenue Service [EOD 12/28/2000] [LMP]
01/05/2001	80	Chapter 13 plan and motion to avoid liens (second amended) with proof of service RE: Item #28 [EOD 01/08/2001] [CAC]

DATE	DOCKET NUMBER	PROCEEDINGS
01/16/2001	81	Objection of the United States to confirmation of Debtors' Chapter 13 Plan; and memorandum of points and authorities; declaration of Ron Chun; declaration of Gregory A. Roth. Filed by Gregory A. Roth, Assistant United States Attorney. With proof of service. RE: Item #80 [EOD 01/17/2001] [ES]
01/18/2001	82	ORDER granting/approving stipulation between the Debtors and the United States of America to clarify discharge of secured claims, priority unsecured claims, and general unsecured claims of the United States of America, Department of Treasury, Internal Revenue Service. With notice of entry. SEE ORDER FOR TERMS. [EOD 01/19/2001] [ES]
01/22/2001	83	Hearing held re Confirmation of Chapter 13 Plan. CONTINUED TO 3/19/01 AT 11:00 A.M. RE: Item #76 [EOD 01/24/2001] [ES]

DATE	DOCKET NUMBER	PROCEEDINGS
03/14/2001	84	Amendment to schedule(s) with proof of service RE: Item #4 [EOD 03/16/2001] [CAC]
03/14/2001	84A	Schedule C filed RE: Item #7 [EOD 03/16/2001] [CAC]
03/14/2001	85	Chapter 13 plan and motion to avoid liens (Third Amended) RE: Item #27A [EOD 03/16/2001] [CAC]
03/19/2001	86	Hearing held re: Confirmation of chapter 13 plan. CONTINUED TO 4/16/01 AT 11:00 A.M. RE: Item #85 [EOD 03/20/2001] [ES]
03/28/2001	87	BAP/USDC appeal judgment - The appeal is AFFIRMED. USDC NO. EDCV 00-00842-VAP. RE: Item #63 [EOD 03/28/2001] [ES]
04/16/2001	88	Hearing held re: Confirmation of chapter 13 plan. CONTINUED TO 5/21/01 AT 11:00 A.M. RE: Item #85 [EOD 04/17/2001] [ES]
04/26/2001	89	ORDER granting/approving (by stipulation), withdrawal of claim filed by the State of

DATE	DOCKET NUMBER	PROCEEDINGS
		California Employment Development Department. With notice of entry. [EOD 04/27/2001] [ES]
05/21/2001	90	Hearing held re: Confirmation of chapter 13 plan. CONTINUED TO 6/18/01 AT 11:00 A.M. RE: Item #85 [EOD 05/24/2001] [ES]
06/01/2001	91	Chapter 13 plan FOURTH AMENDED and motion to avoid liens. With proof of service. RE: Item #85 [EOD 06/04/2001] [ES]
06/14/2001	92	Chapter 13 plan with proof of service RE: Item #28 [EOD 06/15/2001] [CAC]
06/18/2001	93	Hearing held re: Confirmation of chapter 13 plan. CONFIRMED. RE: Item #92 [EOD 06/19/2001] [ES]
06/22/2001	94	ORDER on motion to avoid lien and order confirming chapter 13 plan / Plan confirmed on 6/18/01 for 11 months. RE: Item #92 [EOD 06/22/2001] [ES]

DATE	DOCKET NUMBER	PROCEEDINGS
08/08/2001	95	Notice of intent to pay claims filed by Edwina E. Dowell, trustee with proof of service. [EOD 08/09/2001] [CC]
09/28/2001	96	Notice of intent to file report of trustee and certification that the estate has been fully administered [EOD 10/02/2001] [ES]
11/13/2001	97	Declaration re Non-receipt of objections to trustee's final report and account and request for discharge of debtor(s). RE: Item #96 [EOD 11/16/2001] [ES]
11/16/2001	98	ORDER discharging debtor after completion of chapter 13 plan - cases filed after 11/5/90 (requested from BNC) [EOD 11/16/2001] [ES]
11/21/2001	99	Certificate of mailing (17 copies) RE: Item #98 [EOD 11/26/2001] [BNC]
11/29/2001	100	ORDER discharging chapter 13 panel trustee and exonerate bond liability [E O D 11/29/2001] [ES]

DATE	DOCKET NUMBER	PROCEEDINGS
11/29/2001	100A	Final report of trustee in asset case (Chapter 13) - CASE CONCLUDED RE: Item #98 [EOD 11/29/2001] [ES]
12/14/2001	101	ORDER closing case DISCHARGED. [EOD 12/14/2001] [ES]
04/30/2002	102	Motion to reopen case chapter 13 bankruptcy case; memorandum of points and authorities; declaration of Francesco Briguglio; declaration of David R. Haberbush, with proof of service; filed by David R. Haberbush, attorney for debtor hearing on 05/29/2002 at 10:00 a.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 [EOD 05/01/2002] [LRL]
04/30/2002	103	Memorandum of points and authorities in support of motion for order to show cause re civil contempt for violations of discharge injunction. Filed by David R. Haberbush, attorney for debtors. With proof of service. RE: Item #102 [EOD 05/01/2002] [ES]

DATE	DOCKET NUMBER	PROCEEDINGS
04/30/2002	104	Declaration of David R. Haberbush in support of motion for order to show cause re civil contempt for violations of discharge injunction. With proof of service. RE: Item #102 [EOD 05/01/2002] [ES]
04/30/2002	105	Declaration of Francesco Briguglio in support of motion for order to show cause re contempt for violations of discharge injunction. With proof of service. RE: Item #102 [EOD 05/01/2002] [ES]
04/30/2002	106	Request for judicial notice in support of motion for order to show cause re contempt for violations of discharge injunction. With proof of service. RE: Item #102 [EOD 05/01/2002] [ES]
04/30/2002	107	Request for judicial notice in support of motion to reopen chapter 13 bankruptcy case; with proof of service RE: Item #102 [EOD 05/01/2002] [LRL]

DATE	DOCKET NUMBER	PROCEEDINGS
05/02/2002	108	ORDER to show cause re: contempt for violations of court orders disallowing claims and granting debtors' discharge with notice of entry hearing on 05/29/2002 at 10:00 a.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 [Disposed] RE: Item #103 [EOD 05/02/2002] [LRL]
05/03/2002	109	Notice of motion/application to reopen chapter 13 bankruptcy case. With proof of service. RE: Item #102 [EOD 05/06/2002] [ES]
05/06/2002	110	Motion to reopen case chapter 13 bankrupty case with proof of service; filed by David R. Haberbush, attorney for debtor hearing on 05/29/2002 at 10:00 a.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 [Disposed] RE: Item #109 [EOD 05/07/2002] [LRL]
05/08/2002	111	Declaration of Diane Campbell re proof of service by mail re: order to show cause

DATE	DOCKET NUMBER	PROCEEDINGS
		re contempt for violations of court orders disallowing claims and granting debtors' discharge. RE: Item #108 [EOD 05/09/2002] [ES]
05/24/2002	112	Notice of rescheduled hearing with certificate of service re: motion to reopen chapter 13 bankruptcy case and order to show cause re: contempt for violations of court orders disallowing claims and granting debtors' discharge hearing on 06/17/2002 at 1:30 p.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 RE: Item #108 [EOD 05/24/2002] [LRL]
06/13/2002	113	Application and ORDER rescheduling hearing - GRANTED re: Stipulation to continue hearing on order to show cause re civil contempt for violations of discharge instructions. With notice of entry. hearing on 07/22/2002 at 1:30 p.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 RE: Item #108 [EOD 06/14/2002] [ES]

DATE	DOCKET NUMBER	PROCEEDINGS
06/13/2002	114	Application and ORDER rescheduling hearing - GRANTED re: Motion to reopen chapter 13 bankruptcy case. With notice of entry. hearing on 07/22/2002 at 1:30 p.m. at 255 E. Temple St., Courtroom 1568, Los Angeles, CA 90012 RE: Item #110 [EOD 06/14/2002] [ES]
06/26/2002	115	Hearing held on 6/17/02 Re Motion to reopen case chapter 13; VACATED; CONTINUED TO 7/22/02 @1:30 P.M. RE: Item #102 [EOD 06/26/2002] [CR3]
06/26/2002	116	Hearing held on 6/17/02 Re Order to show cause; VACATED-CONTINUED TO 7/22/02 @1:30 P.M. RE: Item #108 [EOD 06/26/2002] [CR3]
07/16/2002	117	Withdrawal of motion for order to show cause re civil contempt for violations of discharge injunction with proof of service RE: Item #108 [EOD 07/17/2002] [LRL]

DATE	DOCKET NUMBER	PROCEEDINGS
07/16/2002	118	Withdrawal of motion to reopen chapter 13 bankruptcy case with proof of service RE: Item #110 [EOD 07/17/2002] [LRL]
08/05/2002	119	Hearing held on 7/22/02 Re Motion to reopen; VACATED-WITHDRAWN 7/16/02 RE: Item #102 [EOD 08/05/2002] [CR3]
08/05/2002	120	Hearing held on 7/22/02 Re Order to show cause re Contempt; VACATED-WITHDRAWN 7/16/02 RE: Item #108 [EOD 08/05/2002] [CR3]

UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA
(EASTERN DIVISION)

No. 00-CV-753

UNITED STATES OF AMERICA, APPELLANT

v.

ABEL COSMO GALLETTI AND SARAH GALLETTI, APPELLEES

DOCKET ENTRIES

DATE	DOCKET NUMBER	PROCEEDINGS
9/22/00	2	NOTICE RE: APPEAL FROM BKCY COURT; Bkcy #: LA 99-48587 ER; Advsry#: N/A; BAP#: N/A assigned to Judge Virginia A. Phillips for all further proceedings. (cc: Bkcy Judge, Clerk-Bkcy Crt, Clerk-Bkcy App Crt, Dist Crt Judge, all parties) (am) [Entry date 09/26/00] [Edit date 09/26/00]
9/22/00	1	NOTICE OF FILING BANKRUPTCY APPEAL RE: ORD sustaing debtors obj to clm of USA Dept of Treasury IRS

DATE	DOCKET NUMBER	PROCEEDINGS
		Bkcy#: LA 99-48587 ER Advsy#: N/A Bkcy Judge E Robles ordered entered 9/11/00 (cc: all counsel) (am) [Entry date 09/26/00] [Edit date 09/26/00]
9/22/00	3	NOTICE of referral of appeal frm USBC (am) [Entry date 09/26/00]
9/22/00	4	OBJECTIONS filed by appellant USA to hrg & disposition by the BAP of the 9th Cir & stmt of eleciton to transf appeal to USDC (am) [Entry date 09/26/00]
9/27/00	5	STANDING ORDER by Judge Virginia A. Phillips (am) [Entry date 09/27/00]
10/4/00	6	NOTICE of filing of ord & memo of decision bein appealed frm & US ntc of appeal by appellant USA (am) [Entry date 10/12/00]
10/17/00	7	NOTICE of tra[n]scripts (am) [Entry date 10/19/00]

DATE	DOCKET NUMBER	PROCEEDINGS
10/17/00	8	NOTICE OF CHANGE Of Address filed by atty Edward M Robbins Jr for appellant USA (am) [Entry date 10/19/00]
10/17/00	9	NOTICE of designation of record on appeal by appellant USA (am) [Entry date 10/19/00]
10/17/00	10	STATEMENT of issues to be presented on appeal by appellant USA (am) [Entry date 10/19/00]
11/8/00	13	AMENDMENT by appellant USA to stmt of issues to be presented on appeal [10-1] (am) [Entry date 11/13/00]
11/8/00	14	AMENDMENT by appellant USA to stmt of issues to be presented on appeal [10-1] (am) [Entry date 11/13/00]
11/9/00	11	CERTIFICATE OF READINESS AND COMPLETION OF RECORD with copy of docket received from Bkcy Court. Transcripts requested & fld; appellant's brief ddl set on

DATE	DOCKET NUMBER	PROCEEDINGS
		11/24/00; appellee's brief ddl set on 12/10/00; appellant's reply brief ddl set on 12/21/00. (mrgo) [Entry date 11/09/00]
11/9/00	12	NOTICE RE: BANKRUPTCY APPEAL BRIEFING SCHEDULE issued. Cert of readiness docketed 11/9/00 Applnts opning brief to be filed and srvd by 11/24/00. Applee brief must be fld and srvd no later than 15 days aftr applnts opening brief. If applee fld crs-appeal the brief shall incl issues and arguments pertinent to the crs-appeal. Applnt rply brief must be fld and srvd not later than 10 days aftr srvc of applees brief. If applee has crs-appealed, she/he may file and srv a rply brief to the response of the applnt to issues presented in crs-appeal w/in 10 days aftr srvc of applnts rply brief. (cc: Bkcy Judge, Clerk-Bkcy Crt, Clerk-Bkcy App Crt, Dist Crt Judge, all parties) (mrgo) [Entry date 11/09/00]

DATE	DOCKET NUMBER	PROCEEDINGS
11/16/00	15	NOTICE of current address/ telephone no/fac no. & lead cnsl by appellant USA (am) [Entry date 11/21/00]
11/16/00	16	NOTICE of filing of standing ord by appellant USA (am) [Entry date 11/21/00]
11/21/00	17	EXCERPT OF RECORD filed by appellant USA. (la) [Entry date 11/29/00]
11/21/00	18	STIPULATION and ORDER for ext of ti to fi appellant's opening br to 12/1/00 apprvd by Judge Virginia A. Phillips (mrgo) [Entry date 12/06/00]
11/24/00	19	APPELLANT's Opening Brief by appellant USA ; appellant's brief ddl satisfied (mrgo) [Entry date 12/06/00]
12/12/00	20	STIPULATION and ORDER by Judge Virginia A. Phillips for ext of ti to fi appellee's br to 12/20/00 (mrgo) [Entry date 12/14/00]

DATE	DOCKET NUMBER	PROCEEDINGS
12/21/00	21	MINUTES: Cnsl are hereby ntfd tht effec 1/16/01 the Hon Virginia A Phillips US Dist Judge of the Eastern Div of the USDC will be loc @ the addr listed. All sched hrgs will be hld @ said location.by Judge Virginia A. Phillips CR: Maria Beesley (am) [Entry date 12/26/00]
12/21/00	22	APPELLEE's brief by appellee Abel Cosmo Galetti, appellee Sarah Galletti; appellee's brief ddl satisfied (am) [Entry date 12/26/00]
12/21/00	23	APPELLEE's brief by appellee Abel Cosmo Galetti, appellee Sarah Galletti (mrgo) [Entry date 12/27/00]
1/2/01	24	APPELLANT's reply Brief by appellant USA (mrgo) [Entry date 01/04/01]
3/23/01	25	MEMO OPINION & ORDER by Judge Virginia A. Phillips that the bankruptcy courts ruling sustaining the clm obj is AFFIRMED. terminating case (MD JS-6) (ENT 3/26/01) (am) [Entry date 03/26/01]

DATE	DOCKET NUMBER	PROCEEDINGS
3/23/01	—	PLACED IN FILE - NOT USED-stip & ord for ext of time to fiel appellee's brief lodged 12/8/00 (mrgo) [Entry date 03/30/01]
5/21/01	26	NOTICE OF APPEAL by appellant USA to 9th C/A from Dist. Court ord ent 3/26/01 [25-2] (cc: John S. Gordon, Edward M. Robbins, Gregory A. Roth, AUSA: Haberbush & Campbell; Office of the U.S. Trustee;Edwina E. Dowell, Chapter 13 Trustee; Jerome H. Fridkin, Ron S. Chun; Walter Ryan) Fee: Waived (ghap) [Entry date 05/21/01]
5/21/01	27	TRANSCRIPT DESIGNATION and ordering form for dates: None Requested. (ghap) [Entry date 05/21/01]
6/1/01	28	CERTIFICATE of Record Transmitted to USCA (cc: all parties) (ghap) [Entry date 06/01/01]
6/4/01	29	NOTICE OF No Need by Applnt For Transcript For Appeal re appeal [26-1] (pjap) [Entry date 06/04/01]

DATE	DOCKET NUMBER	PROCEEDINGS
6/26/01	30	NOTIFICATION by Circuit Court of Appellate Docket Number appeal [26-1] 01-55953 (weap) [Entry date 06/26/01]
6/26/01	31	NOTICE RE Transcript Designation & Orderin[g] form; Declaration of Gregory A. Roth [26-1] (weap) [Entry date 06/26/01]
8/28/01	32	ORDER FROM USCA: Crt has determ apps will not be selected for inclusion in the Mediation Program. All fur inquiries re these apps incl req for ext of time, should be directed to Clk's office. Apps are consol. Brief sched set as fol: Applnt shall fl opening brief on or bef 09/21/01; aplles shall fl ans on or bef 07/11/01; applnt may fl an optional reply brief on or bef 11/21/01. A fur ext for fl either of these briefs shall require a showing of extraordinary & compelling circumstances. 9th CCA R. 31-2.2(a). (01-55953) (cbr) [Entry date 09/04/01]

DATE	DOCKET NUMBER	PROCEEDINGS
4/4/02	33	CLERK'S record on appeal transmitted to Circuit [26-1] vols: 1 & 1 brown folder # 17. 01-55953 (ghap) [Entry date 04/04/02]
10/7/02	34	ORDER FROM USCA: Aplles are directed to file resp to Applnt's petn for rehearing & petn for rehearing en banc fld 09/23/02. Resp shall not exceed 15 pages & shall be fld within 21 days of filing date of ord. Aplles will provide this crt w/ 50 cpy(s). (01-55953) (wdc) [Entry date 10/09/02]
12/5/02	—	LODGED CC 9th CCA JUDGMENT of the said District Court affirmed. (FWD TO CRD) (01-55953) (ghap) [Entry date 12/20/02]
12/9/02	35	MINUTES: IN CHAMBERS Filing & Spreading Mandate of the 9th CCA; THE COURT ORDERS that the mandate of the 9th Circuit of Appeals: Affirming is hereby filed & spread upon the mins of this USDC by Judge Virginia A. Phillips; CR: None (ad) [Entry date 12/11/02]

DATE	DOCKET NUMBER	PROCEEDINGS
12/9/02	36	CERTIFIED COPY of judgment from USCA affirming the decision of the District Court [26-1] (cc: all counsel) (ad) [Entry date 12/11/02]
12/19/02	37	RECORD on appeal returned from U.S. Court of Appeals vols: 1; brown folders: 1, doc# 17. (cbr) [Entry date 02/11/03]

UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA
(EASTERN DIVISION)

No. 00-CV-842

UNITED STATES OF AMERICA, APPELLANT

v.

FRANCESCO BRIGUGLIO
AND ANGELA BRIGUGLIO, APPELLEES

DOCKET ENTRIES

DATE	DOCKET NUMBER	PROCEEDINGS
9/26/00	1	NOTICE RE: APPEAL FROM BKCY COURT; Bkcy #: LA 00-13574-ER; Advsry#: N/A ; BAP#: N/A assigned to Judge Carlos R. Moreno for all further proceedings. (cc: Bkcy Judge, Clerk-Bkcy Crt, Clerk-Bkcy App Crt, Dist Crt Judge, all parties) (pc) [Entry date 09/29/00]
9/26/00	3	NOTICE OF APPEAL by appellant USA on behalf of its agency, the Internal Revenue Service, from Ord sustaining debtors' obj to claim of USA, Department of Treasury, IRS ent 9/12/00 (DOA 9/18/00). (gk) [Entry date 10/12/00]

DATE	DOCKET NUMBER	PROCEEDINGS
9/26/00	4	OBJECTION filed by appellant USA to hrg & disposition by the BAP of the 9th Circuit & stmt of election to transfer appeal to US District Court. (gk) [Entry date 10/12/00]
9/26/00	5	BANKRUPTCY COURT'S NOTICE of referral of appeal & certificate of mailing. (gk) [Entry date 10/12/00]
9/26/00	—	BANKRUPTCY COURT'S TRANSMITTAL FORM. (gk) [Entry date 10/12/00]
10/4/00	2	NOTICE of filing of "Order" and "Memo of Decision" being appealed from, and US" Notice of Appeal by appellant USA (pbap) [Entry date 10/06/00]
10/4/00	11	NOTICE by debtor of related case(s) EDCV 00-753 VAP (kc) [Entry date 10/24/00]
10/6/00	6	STANDING ORDER by Judge Carlos R. Moreno re control of case and differations in some respects frm the L/R. (see doc for fur details) (ab) [Entry date 10/13/00]

DATE	DOCKET NUMBER	PROCEEDINGS
10/12/00	7	United S[t]ates' designation of Record on Appeal. (pbap) [Entry date 10/17/00]
10/12/00	8	Stmt of issues to be presented on Appeal by appellant USA (pbap) [Entry date 10/17/00]
10/12/00	9	NOTICE of Transcript(s) (pbap) [Entry date 10/17/00]
10/12/00	10	NOTICE OF CHANGE Of Address & lead cnsl etc filed by atty Gregory A Roth for appellant USA (pbap) [Entry date 10/17/00]
10/31/00	12	ORDER RE TRANSFER PURSUANT TO GENERAL ORDER 224 (Related Case) filed. [Related Case no.: EDCV 00-753 VAP] transferring case to the Eastern Division. Case reassigned from Judge Carlos R. Moreno to Judge Virginia A. Phillips for all further proceedings. The case number will now reflect the initials of the transferee Judge [EDCV 00-842 VAP] (cc: all counsel) (rn) [Entry date 10/31/00]

DATE	DOCKET NUMBER	PROCEEDINGS
10/31/00	13	NOTICE RE INTRA-DISTRICT TRANSFER filed. Case reassigned to Eastern Division by order filed 10/31/00. New case no. EDCV 00-842 VAP assigned to Judge Virginia A. Phillips for all further proceedings. (Original file transferred.) (cc: all counsel) (rn) [Entry date 10/31/00]
10/31/00	14	STANDING ORDER by Judge Virginia A. Phillips (am) [Entry date 11/03/00]
11/9/00	15	CERTIFICATE OF READINESS AND COMPLETION OF RECORD with copy of docket received from Bkcy Court. Transcripts requested and fld.; appellant's brief ddl set on 11/24/00; appellee's brief ddl set on 12/10/00; appellant's reply brief ddl set on 12/21/00. (la) [Entry date 11/09/00]
11/9/00	16	NOTICE RE: BANKRUPTCY APPEAL BRIEFING SCHEDULE issued. Cert of readiness docketed 11/9/00 Applnts opening brief to be filed and srvd by 11-24-00. Applee brief

DATE	DOCKET NUMBER	PROCEEDINGS
		must be fld and srvd no later than 15 days aftr applnts opening brief. If applee fld crs-appeal the brief shall incl issues and arguments pertinent to the crs-appeal. Applnt rply brief must be fld and srvd not later than 10 days aftr srvc of applees brief. If applee has crs-appealed, she/he may file and srv a rply brief to the response of the applnt to issues presented in crs-appeal w/in 10 days aftr srvc of applnts rply brief. (cc: Bkcy Judge, Clerk-Bkcy Crt, Clerk-Bkcy App Crt, Dist Crt Judge, all parties) (la) [Entry date 11/09/00]
11/16/00	17	NOTICE of corr address /telephone num fac no & lead cnsl for the appellant by appellant USA (am) [Entry date 11/21/00]
11/20/00	18	NOTICE by appellant USA of flg of "standing order" (la) [Entry date 11/28/00]

DATE	DOCKET NUMBER	PROCEEDINGS
11/21/00	19	EXCERPT OF RECORD filed by appellant USA. (la) [Entry date 11/29/00]
11/21/00	20	STIPULATION and ORDER by Judge Virginia A. Phillips extending ti to file appellant's opening brief. (kg) [Entry date 11/30/00]
11/24/00	21	APPELLANT's Opening Brief by appellant USA; appellant's brief ddl satisfied (mrgo) [Entry date 12/06/00]
12/11/00	22	STIPULATION and ORDER by Judge Virginia A. Phillips for ext of ti to fi appellee's br to 12/20/00 (mrgo) [Entry date 12/13/00]
12/21/00	23	MINUTES: Cnsl are hereby ntfd tht effec 1/16/01 the Hon Virginia A. Phillips US Dist Judge of the Eastern Div of the USDC will be loc @ the addr listed. All sched hrgs will be hld @ said location. by Judge Virginia A. Phillips CR: MAria Beesley (am) [Entry date 12/26/00]

DATE	DOCKET NUMBER	PROCEEDINGS
2/21/00	24	APPELLEE's brief by appellee Franceso Briguglio, appellee Angela Briguglio; appellee's brief ddl satisfied (am) [Entry date 12/26/00]
12/21/00	25	APPELLEE's brief by appellee Franceso Briguglio, appellee Angela Briguglio (mrgo) [Entry date 12/27/00]
1/2/01	26	APPELLANT's reply Brief by appellant USA (mrgo) [Entry date 01/04/01]
3/23/01	27	ORDER that the bankrupty crts ruling sustaining the clm obj is AFFIRMED. by Judge Virginia A. Phillips terminating case (M D JS-6) (ENT 3/26/01) (am) [Entry date 03/26/01]
5/21/01	28	NOTICE OF APPEAL by appellant USA to 9th C/A from Dist. Court ord ent 3/26/01 [27-2] (cc: John S. Gordon, Edward M. Robbins, Gregory A. Roth; Haberbush & Campbell; Office of the U.S. Trustee; Edwina E. Dowell; Jerome H. Fridkin; Ron S.

DATE	DOCKET NUMBER	PROCEEDINGS
		Chun; Walter Ryan) Fee: Waived (ghap) [Entry date 05/21/01]
5/21/01	29	TRANSCRIPT DESIGNATION and ordering form for dates: None Requested. (ghap) [Entry date 05/21/01]
6/1/01	30	CERTIFICATE of Record Transmitted to USCA (cc: all parties) (ghap) [Entry date 06/01/01]
6/4/01	31	NOTICE OF No Need by Applnt For Transcript For Appeal re appeal [28-1] (pjap) [Entry date 06/04/01]
6/26/01	32	NOTIFICATION by Circuit Court of Appellate Docket Number appeal [28-1] 01-55954 (weap) [Entry date 06/26/01]
6/26/01	33	NOTICE RE Transcript Designation & order form; Declaration of Gregory A. Roth [28-1] (weap) [Entry date 06/26/01]

DATE	DOCKET NUMBER	PROCEEDINGS
8/28/01	34	ORDER FROM USCA The crt has determ appls will not be selected for inclusion in the Mediation Program. All fur inquiries re these appls, incl req for ext of time, should be directed to Clk's ofc. These appls are consol. Brief sched set as fol: Applnt shall fl opening brief on or bef 09/21/01, aplle's shall fl ans on or bef 11/07/01, aplnt may fl optional reply brief on or bef 11/21/01. A fur ext for filing either ot these briefs shall require a showing of extra-ordinary & compelling circum-stances. 9th CCA R 31-2.2(a) (01-55954) (cbr) [Entry date 09/10/01]
4/12/02	35	CLERK'S record on appeal transmitted to Circuit [28-1] vols: 1; 1 voluminous folder (DOC #19). (01-55954) (wdc) [Entry date 04/12/02]

DATE	DOCKET NUMBER	PROCEEDINGS
10/7/02	36	ORDER FROM USCA: Aplles are directed to file resp to Applnt's petn for rehearing & petn for rehearing en banc fld 09/23/02. Resp shall not ex-ceed 15 pages & shall be fld within 21 days of filing date of ord. Aplles will provide this crt w/ 50 cpys. (01-55954) (wdc) [Entry date 10/11/02]
12/5/02	—	LODGED CC 9th CCA JUDG-MENT of the said District Court affirmed (FWD TO CRD) (01-55954) (ghap) [En-try date 12/20/02]
12/19/02	37	RECORD on appeal returned from U.S. Court of Appeals re appeal [28-1] vols: 1; Brown folders 1, doc# 19. (cbr) [Entry date 02/11/03]

UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT

No. 01-55953

UNITED STATES OF AMERICA, APPELLANT

v.

ABEL COSMO GALLETTI; SARAH GALLETTI, APPELLEES

DOCKET ENTRIES

DATE	PROCEEDINGS
6/22/01	DOCKETED CAUSE AND ENTERED APPEARANCES OF COUNSEL. CADS SENT (Y/N): N. setting schedule as follows: appellant's opening brief is due 8/1/01; appellees' brief is due 8/31/01,; appellants' reply brief is due 9/14/01; [01-55953] (pg) [01-55953]
6/22/01	Filed certificate of record on appeal RT filed in DC: none requested. [01-55953] (pg) [01-55953]
6/22/01	Filed Gregory A. Roth for Appellant USA Civil Appeals Docketing Statement served on 5/21/01 (to CONFATT) [01-55953] [01-55953] (pg) [01-55953]
6/22/01	Received Appellant USA notice of non-designation of reporter's transcript. (actual date rcvd 6/5/01) (Casefile) [01-55953] (gva) [01-55953]

DATE	PROCEEDINGS
6/22/01	Received notice of representation of Gregory Roth as csl for aplt; served on 6/4/01 (actual date rcvd 6/5/01) (Casefile) [01-55953] (gva) [01-55953]
6/28/01	Filed order CONFATT (bsp) . . . . A settlement assessment conf will be held by tele on 7/10/01 at 10am PST . . . The br sch shall remain in effect. [01-55953] (crw) [01-55953]
6/29/01	Received notice of appearance of Andrea Tebbets as csl for USA; served on 6/28/01 (Casefile) [01-55953] (gva) [01-55953]
6/29/01	Filed notice of appearance of Andrea Tebbets for USA [01-55953] (crw) [01-55953]
7/3/01	Filed motion & clerk order Promo: (Deputy Clerk: jlc) Aplt's unopposed mnt for an ex.tm.f the opening br is granted. The opening br is now due 8/21/01. The ans br is due 9/20/01. The optional rpy br is due 14 days from service of the ans br. The clerk shall substitute the following aty as csl of record for aplt Andrea R. Tebbets, Tax Division Department of Justice P.O. Box 502 WA DC 20044. (mtn rcvd 6/28/01) [4198434-1] [01-55953] (gva) [01-55953]

DATE	PROCEEDINGS
8/22/01	Filed order CONFATT (MAC) Case not selected for program. Counsel interested in obtaining settlement assistance or program information should contact mediation office in Seattle. Counsel are requested to serve copies of this order on their clients. These appeals (01-55953 and 01-55954 are consolidated. Briefing schedule is amended as follows: appellants' brief, excerpts of record are due 9/21/01; appellees' brief due 11/7/01; optional reply brief due on or before 11/21/01. The following page limitations shall govern briefing in this appeal: Opening brief shall be no more than 35 pages if monotype or typewritten, or 15,400 words if proportionately spaced; answering brief shall be no more than 35 pages if monotype or typewritten, or 15,400 words if proportionately spaced. [01-55953, 01-55954] (em) [01-55953 01-55954]
9/19/01	Filed order CONFATT (MAC) The br sch previously set by the ct is amended as follows: aplt shall file an opening br on or before 10/1/01; aples shall file an ans br on or before 11/19/01; aplt may file an optional rpy br on or before 12/3/01. [01-55953, 01-55954] (gva) [01-55953 01-55954]

DATE	PROCEEDINGS
	opening brief (Informal: n) 40 pages 5 Excs.; served on 10/1/01 [01-55953, 01-55954] (gva) [01-55953 01-55954]
10/24/01	Received notice of appearance of Thomas J. Clark as csl for aple; served on 10/1/01 (Casefile) [01-55953, 01-55954] (gva) [01-55953 01-55954]
11/20/01	Filed motion & clerk order Promo: (Deputy Clerk: jlc) . . . The unopposed mtn are granted, and aples shall file one consolidated ans br. The ans br is now due 12/10/01. Aples' mtn additionally request an ex.tm. on behalf of aplt to file aplt's rpy br. The parties are reminded that any request for relief must be submitted by csl for the respective party. The ct, on its own mtn, extends the due date for the rpy br. The optional rpy br is due 12/31/01. Any further ex.tm.f the brs is disfavored. (mtn rcvd 11/15/01) [4303355-1] [01-55953, 01-55954] (gva) [01-55953 01-55954]
12/10/01	Filed original & 15 copies Aples' ans br of 56 pages; minor deficiency: (needs Statement of Related Cases); served on 12/10/01. Notified csl. (gva) [01-55953 01-55954]
12/19/01	Received Aples' satisfaction of (minor) brief deficiency; (Statement of Related Cases); served on 12/18/01 (Records). [01-55953, 01-55954] (gva) [01-55953 01-55954]

DATE	PROCEEDINGS
1/7/02	Received Mark R. Campbell's letter dated 12/27/01 requesting correction to docket - deleted attorneys not associated with appellees and terminated Mr. Haberbush (counsel for aples at bacnkrupcty court leve) per Mr. Campbell (CASEFILE) [01-55953, 01-55954] (pg) [01-55953 01-55954]
1/8/02	Filed original & 15 copies USA's reply brief (Informal: n) 20 pages; served on 12/31/01 [01-55953, 01-55954] (gva) [01-55953 01-55954]
1/27/02	Calendar check performed [01-55953, 01-55954] (aw) [01-55953 01-55954]
3/10/02	Calendar materials being prepared. [01-55953, 01-55954] [01-55953, 01-55954] (aw) [01-55953 01-55954]
3/15/02	CALENDARED: PAS May 9, 2002. 9:00 am Courtroom 3 [01-55953, 01-55954] (rei) [01-55953 01-55954]
3/19/02	Filed order CONFATT (MAC) A further settlement conference will be held by telephone on 3/29/02, at 9:30 am. Pacific time (12:30 pm ET). [01-55953] (gva) [01-55953]
4/9/02	FILED CERTIFIED RECORD ON APPEAL: ONE CLERKS RECORD, ONE BULKY DOCUMENT, FROM TRANSMITTAL [01-55953] (stev) [01-55953]

DATE	PROCEEDINGS
4/15/02	Received notice of representation of Thomas J. Clark as csl for USA; served on 4/11/02 (faxed to Panel) [01-55953, 01-55954] (gva) [01-55953 01-55954]
5/9/02	ARGUED AND SUBMITTED TO Andrew J. KLEINFELD, Susan P. GRABER, Susan R. Bolton [01-55953, 01-55954] (rmw) [01-55953 01-55954]
8/8/02	FILED OPINION: AFFIRMED (Terminated on the Merits after Oral Hearing; Affirmed; Written, Signed, Published. Andrew J. KLEINFELD, concurring; Susan P. GRABER, author; Susan R. Bolton, concurring.) FILED AND ENTERED JUDGMENT. [01-55953, 01-55954] (gva) [01-55953 01-55954]
9/23/02	[4538367] Filed original & 50 copies Appellant USA petition for panel rehearing and petition for rehearing en banc of 17 pages [4,190 words]; served on 9/20/02 (Panel And All Active Judges) [01-55953, 01-55954] (gva) [01-55953 01-55954]
10/1/02	Filed order (Andrew J. KLEINFELD, Susan P. GRABER, Susan R.Bolton) Aples are directed to file a response to Aplt's petition for rehearing and petition for rehearing en banc filed 9/23/02. The response shall not exceed 15 pages and shall

DATE	PROCEEDINGS
	be filed within 21 days of the filing date of this order. Aples will provide this ct with 50 copies. [01-55953, 01-55954] (gva) [01-55953 01-55954]
10/22/02	Filed Aples' response to aplt's petition for rehearing with suggestion for rehearing en banc of 16 pages; [4,161 words] served on 10/21/02 (Panel And All Active Judges) [01-55953, 01-55954] (gva) [01-55953 01-55954]
11/20/02	Filed order and amended opinion (Judges Andrew J. KLEINFELD, Susan P. GRABER, Susan R. Bolton) (Orig. opinion id: . . . The petition for rehearing and petition for rehearing en banc are denied. No further petitions for rehearing or rehearing en banc may be filed. AFFIRMED. [4501501-1] [4538367-1] [01-55953, 01-55954] (gva) [01-55953 01-55954]
12/2/02	MANDATE ISSUED [01-55953, 01-55954] (gva) [01-55953 01-55954]
2/10/03	Received letter from the Supreme Court dated 2/6/03 re: application for an extension of time to file a petition for writ of certiorari (CASEFILES) [01-55953, 01-55954] (tm) [01-55953 01-55954]
3/24/03	Rec'd notice of change of Suite number from Mark R. Campbell for aples: new Suite No. 444; dated 3/20/03. (Casefile) [01-55953, 01-55954] (gva) [01-55953 01-55954]

DATE	PROCEEDINGS
3/27/03	Received notice from Supreme Court: petition for certiorari filed Supreme Court No. 02-1389 filed on 3/20/03. (Casefile) [01-55953, 01-55954] (gva) [01-55953 01-55954]
6/26/03	Received notice from Supreme Court, petition for certiorari GRANTED on 6/23/03. Supreme Court No. 02-1389 (Panel)

UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT

No. 01-55954

UNITED STATES OF AMERICA, APPELLANT

v.

FRANCESCO BRIGUGLIO; ANGELA BRIGUGLIO, APPELLEES

DOCKET ENTRIES

DATE	PROCEEDINGS
6/22/01	DOCKETED CAUSE AND ENTERED APPEARANCES OF COUNSEL. CADS SENT (Y/N): N. setting schedule as follows: appellant's opening brief is due 8/1/01; appellees' brief is due 8/31/01,; appellants' reply brief is due 9/14/01; [01-55954] (pg) [01-55954]
6/22/01	Filed certificate of record on appeal RT filed in DC none requested. [01-55954] (pg) [01-55954]
6/22/01	Filed Gregory A. Roth for Appellant USA Civil Appeals Docketing Statement served on 5/21/01 (to CONFATT) [01-55954] [01-55954] (pg) [01-55954]
7/3/01	Filed motion of Appellant and deputy clerk order: (Deputy Clerk: jlc) Aplts unopposed

DATE	PROCEEDINGS
	mtn for an ext of time to file the opn br is granted. The opn br is due 8/21/01, the ans br is due 9/20/01. The opt rpy br is due 14 days . . . The clk shall substitute the following atty as csl of record for aplt: Andrea R. Tebbets, Tax Div. Dept of Justice, POB 502 Wash DC 20044, 202-353-9703. (Motion recvd 6/28/01) [01-55954] (crw) [01-55954]
7/17/01	Received Appellant USA notice of non-designation of reporter's transcript. [01-55954] (crw) [01-55954]
7/17/01	Filed notice of appearance of John S. Gordon Edward M. Robbins, Jr., Gregory A. Roth for USA [01-55954] (crw) [01-55954]
8/22/01	Filed order CONFATT (MAC) Case not selected for program . Counsel interested in obtaining settlement assistance or program information should contact mediation office in Seattle. Counsel are requested to serve copies of this order on their clients. These appeals (01-55953 and 01-55954 are consolidated. Briefing schedule is amended as follows: appellants' brief, excerpts of record are due 9/21/01 ; appellees' brief due 11/7/01; optional reply brief due on or before 11/21/01. The following page lijmitations

DATE	PROCEEDINGS
	shall govern briefing in this appeal: Opening brief shall be no more than 35 pages if monotype or typewritten, or 15,400 words if proportionately spaced; answering brief shall be no more than 35 pages if monotype or typewritten, or 15,400 words if proportionately spaced. [01-55953, 01-55954] (em) [01-55953 01-55954]
9/19/01	Filed order CONFATT (MAC) The br sch previously set by the ct is amended as follows: aplt shall file an opening br on or before 10/1/01; aples shall file an ans br on or before 11/19/01; aplt may file an optional rpy br on or before 12/3/01. [01-55953, 01-55954] (gva) [01-55953 01-55954] 10/15/01 Filed original & 15 copies Appellant USA's opening brief (Informal: n) 40 pages 5 Excs.; served on 10/1/01 [01-55953, 01-55954] (gva) [01-55953 01-55954]
10/15/01	Filed original & 15 copies Appellant USA's opening brief (Informal: n) 40 pages 5 Excs.; served on 10/1/01 [01-55953, 01-55954] (gva) [01-55953 to 01-55954]
10/24/01	Received notice of appearance of Thomas J. Clark as csl for aple; served on 10/1/01 (Casefile) [01-55953, 01-55954] (gva) [01-55953 01-55954]

DATE	PROCEEDINGS
11/20/01	Filed motion & clerk order Promo: (Deputy Clerk: jlc) . . . The unopposed mtn are granted, and aples shall file one consolidated ans br. The ans br is now due 12/10/01. Aples' mtn additionally request an ex.tm. on behalf of aplt to file aplt's rpy br. The parties are reminded that any request for relief must be submitted by csl for the respective party. The ct, on its own mtn, extends the due date for the rpy br. The optional rpy br is due 12/31/01. Any further ex.tm.f the brs is disfavored. (mtn rcvd 11/15/01) [4303355-1] [01-55953, 01-55954] (gva) [01-55953 01-55954]
12/10/01	Filed original & 15 copies Aples' ans br of 56 pages; minor deficiency: (needs Statement of Related Cases); served on 12/10/01. Notified csl. (gva) [01-55953 01-55954]
12/19/01	Received Aples' satisfaction of (minor) brief deficiency; (Statement of Related Cases); served on 12/18/01 (Records). [01-55953, 01-55954] (gva) [01-55953 01-55954]
1/7/02	Received Mark R. Campbell's letter dated 12/27/01 requesting correction to docket - deleted attorneys not associated with appellees and terminated Mr. Haberbush (counsel for aples at bacnkrupcty court leve) per Mr. Campbell (CASEFILE) [01-55953, 01-55954] (pg) [01-55953 01-55954]

DATE	PROCEEDINGS
1/8/02	Filed original & 15 copies USA's reply brief (Informal: n) 20 pages; served on 12/31/01 [01-55953, 01-55954] (gva) [01-55953 01-55954]
1/27/02	Calendar check performed [01-55953, 01-55954] (aw) [01-55953 01-55954]
3/10/02	Calendar materials being prepared. [01-55953, 01-55954] [01-55953, 01-55954] (aw) [01-55953 01-55954]
3/15/02	CALENDARED: PAS May 9, 2002. 9:00 am Courtroom 3 [01-55953, 01-55954] (rei) [01-55953 01-55954]
4/15/02	Received notice of representation of Thomas J. Clark as csl for USA; served on 4/11/02 (faxed to Panel) [01-55953, 01-55954] (gva) [01-55953 01-55954]
4/18/02	FILED CERTIFIED RECORD ON APPEAL 1 clerk's record, 1 bulky docs. # 19. From d.c. transmittal. [01-55954] (jk) [01-55954]
5/9/02	ARGUED AND SUBMITTED TO Andrew J. KLEINFELD, Susan P. GRABER, Susan R. Bolton [01-55953, 01-55954] (rmw) [01-55953 01-55954]
8/8/02	FILED OPINION: AFFIRMED (Terminated on the Merits after Oral Hearing; Affirmed; Written, Signed, Published. Andrew J.

DATE	PROCEEDINGS
	KLEINFELD, concurring; Susan P. GRABER, author; Susan R. Bolton, concurring.) FILED AND ENTERED JUDGMENT. [01-55953, 01-55954] (gva) [01-55953 01-55954]
9/23/02	[4538367] Filed original & 50 copies Appellant USA petition for panel rehearing and petition for rehearing en banc of 17 pages [4,190 words]; served on 9/20/02 (Panel And All Active Judges) [01-55953, 01-55954] (gva) [01-55953 01-55954]
10/1/02	Filed order (Andrew J. KLEINFELD, Susan P. GRABER, Susan R. Bolton) Aples are directed to file a response to Aplt's petition for rehearing and petition for rehearing en banc filed 9/23/02. The response shall not exceed 15 pages and shall be filed within 21 days of the filing date of this order. Aples will provide this ct with 50 copies. [01-55953, 01-55954] (gva) [01-55953 01-55954]
10/22/02	Filed Aples' response to aplt's petition for rehearing with suggestion for rehearing en banc of 16 pages; [4,161 words] served on 10/21/02 (Panel And All Active Judges) [01-55953, 01-55954] (gva) [01-55953 01-55954]
11/20/02	Filed order (Andrew J. KLEINFELD, Susan P. GRABER, Susan R. Bolton): The petition for rehearing and petition for

DATE	PROCEEDINGS
	rehearing en banc are denied. No further petitions for rehearing or rehearing en banc may be filed. [01-55953, 01-55954] (gva) [01-55954]
11/20/02	Filed order and amended opinion (Judges Andrew J. KLEINFELD, Susan P. GRABER, Susan R. Bolton) (Orig. opinion id: . . . The petition for rehearing and petition for rehearing en banc are denied. No further petitions for rehearing or rehearing en banc may be filed. AFFIRMED. [4501501-1] [4538367-1] [01-55953, 01-55954] (gva) [01-55953 01-55954]
12/2/02	MANDATE ISSUED [01-55953, 01-55954] (gva) [01-55953 01-55954]
2/10/03	Received letter from the Supreme Court dated 2/6/03 re: application for an extension of time to file a petition for writ of certiorari (CASEFILES) [01-55953, 01-55954] (tm) [01-55953 01-55954]
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DATE	PROCEEDINGS
6/26/03	Received notice from Supreme Court, petition for certiorari GRANTED on 6/23/03. Supreme Court No. 02-1389 (Panel) (gva) [01-55953 01-55954]

Illegible
03

100

PROOF OF CLAIM

FORM B10 (Official Form 10)(9/97)

UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA		PROOF OF CLAIM
Name of Debtor: ABEL COSMO & SHARON GALLETTI	Case Number: LA99-48587 ER	
Name of Creditor (The person or entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service	☐ Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
Name and addresses where notices should be sent: Internal Revenue Service, 290 N. "D" ST., Stop SPB-BK, San Bernardino, CA 92401. Telephone number: (909) 388-8303 Creditor #:8	☐ Check box if you have never received any notices from the bankruptcy court in this case. ☐ Check box if the address differs from the address on the envelope sent to you by the court.	THIS SPACE IS FOR COURT USE ONLY
Account or other number by which creditor identifies debtor: see attachment	Check here ☐ replaces / If this claim ☐ amends a previously filed claim, dated: _____	

1. Basis for Claim

- ☐ Goods sold
- ☐ Services performed
- ☐ Money loaned
- ☐ Personal injury/wrongful death
- ☒ Taxes
- ☐ Other _____
- ☐ Retiree benefits as defined in 11 U.S.C. § 1114(a)
- ☐ Wages, salaries, and compensation (fill out below)

  Your SS #: _____ _____ _____

  Unpaid compensation for services performed from _____ (date) to _____ (date)

2. Date debt was incurred: see attachment

3. If court judgment, date obtained:

4. Total Amount of Claim at Time Case Filed: $ 395,179.89

If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below.

☒ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

5. Secured Claim.

☒ Check this box if your claim is secured by collateral (including a right of setoff).

Brief Description of Collateral:

☒ Real Estate ☒ Motor Vehicle ☒ Other see below*

Value of Collateral: $ see below*

*All of debtor(s) right, title and interest to property - 26 U.S.C § 6321.

Amount of arrearage and other charges at time case filed included in secured claim, if any: $ 395,006.37

6. Unsecured Priority Claim.

☒ Check this box if you have an unsecured priority claim

Amount entitled to priority $ 160.36

Specify the priority of the claim:

- ☐ Wages, salaries, or commissions (up to $4000),* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3).
- ☐ Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4).
- ☐ Up to $1800* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6).
- ☐ Alimony, maintenance, or support owed to spouse, former spouse, or child - 11 U.S.C. § 507(a)(7).
- ☒ Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).
- ☐ Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(___).

*Amounts are subject to adjustment on 4/1/98 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

7. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.

8. Supporting Documents: *Attach copies of supporting documents*, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.

9. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

Date	Signed: print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):	THIS SPACE IS FOR COURT USE ONLY
02/29/2000	R. VASQUEZ REVENUE OFFICER / Chief, Insolvency Unit	

Penalty for presenting fraudulent claim: Fine of up to $500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

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Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

In the Matter of: ABEL COSMO & SHARON GALLETTI
2411 DALADIER DR
RANCHO PALOS VERD, CA 90275

Form 10
Attachment

Docket Number
LA99-48587
Type of Bankruptcy Case
Chapter 13
Date of Petition
10/20/1999

This claim is not subject to any setoff or counterclaim.

Please provide interest on secured amounts at 7 %

Secured Claims (Notices of Federal tax lien filed under internal revenue laws before petition date)

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Penalty to Petition Date	Interest to Petition Date	Notice of Tax Lien Filed: Date	Office Location
86-0641090	FUTA	12/31/1992	02/07/1994	$7,495.76	$3,747.58	$6,964.51	02/03/1998	SEC OF STATE
							02/06/1998	LOS ANGELES
86-0641090	VT-FICA	06/30/1993	01/03/1994	$2,599.39	$128.52	$5,241.83	02/06/1998	LOS ANGELES
86-0641090	VT-FICA	09/30/1993	06/20/1994	$493.67	$2,892.06	$1,946.20	02/06/1998	LOS ANGELES
86-0641090	VT-FICA	12/31/1993	03/28/1994	$0.00	$11,378.83	$7,074.93	02/06/1998	LOS ANGELES
86-0641090	FUTA	12/31/1993	05/09/1994	$3,357.03	$2,397.60	$3,079.07	02/06/1998	LOS ANGELES
86-0641090	VT-FICA	03/30/1994	07/11/1994	$0.00	$15,383.07	$8,995.33	02/06/1998	LOS ANGELES
86-0641090	VT-FICA	06/30/1994	09/12/1994	$93,301.62	$41,174.64	$63,399.11	02/06/1998	LOS ANGELES
86-0641090	VT-FICA	09/30/1994	12/19/1994	$0.00	$5,842.81	$3,024.29	02/06/1998	LOS ANGELES
86-0641090	FUTA	12/31/1994	07/17/1995	$45,973.69	$27,968.98	$30,687.37	02/06/1998	LOS ANGELES
86-0641090	CIVIL PEN	12/31/1994	07/17/1995	$50.00	$0.00	$21.49	02/03/1998	SEC OF STATE
							02/06/1998	LOS ANGELES
86-0641090	VT-FICA	03/30/1995	06/05/1995	$0.00	$262.85	$124.94	02/06/1998	LOS ANGELES
				$153,271.16	$111,176.94	$130,558.27		

Total Amount of Secured Claims: $395,006.37

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
86-0641090	VT-FICA	09/30/1995	12/04/1995	$114.52	$45.84

Total Amount of Unsecured Priority Claims: $160.36

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) $13.16

Total Amount of Unsecured General Claims: $13.16

BEST AVAILABLE COPY

FORM B10 (Official Form 10)(9/97)

UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA		PROOF OF CLAIM
Name of Debtor: FRANCESCO & ANGELA BRIGUGLIO	Case Number: LA00-13574 ER	
NOTICE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service	☐ Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
Name and address where notices should be sent: Internal Revenue Service, 290 N. "D" ST., Stop SPB-BK, San Bernardino, CA 92401	☐ Check box if you have never received any notices from the bankruptcy court in this case.	
Telephone number: (909) 388-8303 Creditor #:11	☐ Check box if the address differs from the address on the envelope sent to you by the court.	THIS SPACE IS FOR COURT USE ONLY
Account or other number by which creditor identifies debtor: see attachment	Check here ☐ replaces if this claim ☐ amends a previously filed claim, dated: _____	

1. Basis for Claim

- ☐ Goods sold
- ☐ Services performed
- ☐ Money loaned
- ☐ Personal injury/wrongful death
- ☒ Taxes
- ☐ Other _____

- ☐ Retiree benefits as defined in 11 U.S.C. § 1114(a)
- ☐ Wages, salaries, and compensation (fill out below)

  Your SS #: _____ _____ _____

  Unpaid compensation for services performed from _____ (date) to _____ (date)

2. Date debt was incurred: see attachment

3. If court judgment, date obtained:

4. Total Amount of Claim at Time Case Filed: $ 427,402.74

If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below.

☒ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

5. Secured Claim.

☒ Check this box if your claim is secured by collateral (including a right of setoff).

Brief Description of Collateral:

☒ Real Estate ☒ Motor Vehicle ☒ Other see below*

Value of Collateral: $ see below*

* All of debtor's right, title and interest to property - 26 U.S.C § 6321.

Amount of arrearage and other charges at time case filed included in secured claim, if any: $ 403,264.06

6. Unsecured Priority Claim.

☒ Check this box if you have an unsecured priority claim

Amount entitled to priority $ 23,266.27

Specify the priority of the claim:

- ☐ Wages, salaries, or commissions (up to $4000),* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3).
- ☐ Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4).
- ☐ Up to $1800* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6).
- ☐ Alimony, maintenance, or support owed to spouse, former spouse, or child - 11 U.S.C. § 507(a)(7).
- ☒ Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).
- ☐ Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(___).

* Amounts are subject to adjustment on 4/1/98 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

7. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.

8. Supporting Documents: *Attach copies of supporting documents*, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.

9. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

Date	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):	THIS SPACE IS FOR COURT USE ONLY
04/21/2000	R. VASQUEZ, Chief, Insolvency Unit, REVENUE OFFICER	

Penalty for presenting fraudulent claim: Fine of up to $500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

Form 10
Attachment

In the Matter of: FRANCESCO & ANGELA BRIGUGLIO
1701 W 27TH ST
SAN PEDRO, CA 90732

Docket Number	Type of Bankruptcy Case	Date of Petition
LA00-13574	Chapter 13	02/04/2000

This claim is not subject to any setoff or counterclaim.

Secured Claims (Notices of Federal tax lien filed under internal revenue laws before petition date)

Taxpayer Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Penalty to Petition Date	Interest to Petition Date	Notice of Tax Lien Filed: Date	Office Location
-0641090	FUTA	12/31/1992	02/07/1994	$0.00	$0.00	$1,460.63	02/03/1998	SEC OF STATE
							02/06/1998	LOS ANGELES
-0641090	FUTA	12/31/1992	06/17/1996	$7,495.76	$3,523.01	$5,891.08	02/03/1998	SEC OF STATE
							02/06/1998	LOS ANGELES
-0641090	VT-FICA	06/30/1993	01/03/1994	$0.00	$2,727.91	$5,427.25	02/06/1998	LOS ANGELES
-0641090	VT-FICA	09/30/1993	06/20/1994	$493.67	$2,892.06	$2,870.65	02/06/1998	LOS ANGELES
-0641090	VT-FICA	12/31/1993	03/28/1994	$0.00	$7,512.38	$11,378.83	03/28/1994	LOS ANGELES
-0641090	FUTA	12/31/1993	05/09/1994	$3,357.03	$2,397.60	$3,270.17	02/06/1998	LOS ANGELES
-0641090	VT-FICA	03/31/1994	07/11/1994	$324.92	$15,058.15	$9,571.42	02/06/1998	LOS ANGELES
-0641090	VT-FICA	06/30/1994	09/12/1994	$80,125.46	$47,558.76	$54,342.80	02/06/1998	LOS ANGELES
-0641090	VT-FICA	09/30/1994	12/19/1994	$0.00	$5,842.81	$3,234.48	02/06/1998	LOS ANGELES
-0641090	FUTA	12/31/1994	07/17/1995	$0.00	$2,683.46	$1,480.38	02/06/1998	LOS ANGELES
-0641090	FUTA	12/31/1994	11/11/1996	$45,973.69	$25,285.52	$31,414.01	02/06/1998	LOS ANGELES
-0641090	CIVIL PEN	12/31/1994	08/07/1995	$50.00	$0.00	$23.19	02/03/1998	SEC OF STATE
							02/06/1998	LOS ANGELES
-0641090	VT-FICA	03/31/1995	06/05/1995	$0.00	$262.85	$134.13	02/06/1998	LOS ANGELES
				$137,820.53	$135,744.91	$129,699.02		

Total Amount of Secured Claims: $403,264.06

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
-0641090	VT-FICA	09/30/1995	10/26/1998	$114.52	$49.64
90-40-7057	INCOME	12/31/1997	11/30/1998	$0.00	$1,389.40
-6537344	PTRSHP	12/31/1999	1 ESTIMATE-NO RETURN	$1,500.00	$1.31
80-40-7057	INCOME	12/31/1999	1 ESTIMATE-NO RETURN	$20,211.40	$0.00
				$21,825.92	$1,440.35

Total Amount of Unsecured Priority Claims: $23,266.27

TAX HAS BEEN ESTIMATED BECAUSE OUR RECORDS SHOW NO RETURN FILED. AS SOON AS THE DEBTOR FILES THE RETURN OR PROVIDES OTHER INFORMATION AS REQUIRED BY LAW, THE CLAIM CAN BE AMENDED.

'roof of Claim for
ıternal Revenue Taxes

:partment of the Treasury/Internal Revenue Service

Form 10
Attachment

In the Matter of: FRANCESCO & ANGELA BRIGUGLIO
1701 W 27TH ST
SAN PEDRO, CA 90732

Docket Number
LA00-13574
Type of Bankruptcy Case
Chapter 13
Date of Petition
02/04/2000

nsecured General Claims

enalty to date of petition on unsecured priority claims (including interest thereon) $872.41

Total Amount of Unsecured General Claims: $872.41

-64
1240